



WEST VIRGINIA STATE AUDITOR'S OFFICE

CHIEF INSPECTOR DIVISION

ASBO PRESENTATION

May 2016



GENERAL PLANNING

- Financial Statements
 - MD&A
 - Statement of Net Position
 - Statement of Activities
 - Balance Sheet
 - Statement of Revenues, Expenditures and Changes in Fund Balance
 - Notes



ANALYTICAL REVIEW

During preparation of the financial statements, note why the variances are changing from the prior year.

[E:\BBE Analytical Review.pdf](#)



Prepared By Client

Sheet1
Barbour County Board of Education
Variance Differences from Analytical Review
For Fiscal Year Ended June 30, 2015

JAN 1/20/2016

#1 Cash

The decrease in the cash account was due to the following: (1) State Aid Receivable for FY15 was \$125,139, versus FY14 the Receivable was \$0.00. (2) State Aid Revenue was \$227,955 for FY15 versus FY14.

#2 Investments

The increase in the investments accounts was due to the following: (1) A \$296,180 decrease in the cash account from FY14 to FY15. (2) Fund balance increased \$309,726 from FY14 to FY15. (3) Other receivables decreased \$146,058 from FY14 to FY15.

#3 Other Receivables

The decrease in Other Receivables for FY15 was due to (1) E-Rate Receivables decreasing \$126,213 from FY14 to FY15. (2) Net Medicaid Receivables decreased \$65,633 from FY14 to FY15.

#4 State Aid Receivable

The increase in State Aid Receivables for FY15 was due to a State Receivable of \$125,139 for FY15 versus all State Aid payments being received for FY14.

#5 Due to Other Funds

The increase in the Due to Other Funds was due to a larger dollar amount owed to the other funds from the general fund compared to the prior year.

#6 Beginning Fund Balance (restated)

The increase in the beginning fund balance was due to (1) a prior period adjustment for Gas Well Royalties of \$42,434. (2) Decreased expenditures in FY14 versus FY13.

#7 Operation and Maintenance of Facilities

The decrease in Operation and Maintenance of Facilities was due to (1) \$40,226 less in Utility costs in FY15 versus FY14; (2) \$253,551 less in Telephone/Data Communication costs in FY15 versus FY14. (3) the remaining decreases were less expenditures for the following in FY15 versus FY14: Snow Removal Services, Lawn Care Services, Rental of Land/Buildings, Paid to Contractors, Property Insurance.

#8 Assigned Fund Balance

The increase in Assigned Fund Balance was due to (1) an increase of \$671,533 being set aside to meet the following year budget. (2) a negative residual fund balance of \$194,381 for FY15.

#9 Unassigned Fund Balance

The decrease in Unassigned Fund Balance was due to a negative residual fund balance of \$194,381 for FY15.

#10 Other Receivables

The increase in Other Receivables for FY15 was due to Insurance Proceeds being owed at June 30, 2015 versus \$0.00 for FY14.

#11 Due from Other Governments

The decrease in the Due to Other Funds was due \$0.00 owed by the SBA in FY15 versus \$16,206 for FY14.

#12 Due to Other Funds

The decrease in the Due to Other Funds was due to a smaller dollar amount owed to the other funds from the Capital Projects Fund compared to the prior year.

#13 Beginning Fund Balance

The increase in the beginning fund balance was due to decreased expenditures in FY14 versus FY13.

#14 State Revenue Sources

The decrease in the State Revenue Sources is due to a lesser dollar amount of state grant revenue in FY15 versus

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Sheet1
Barbour County Board of Education
Variance Differences from Analytical Review
For Fiscal Year Ended June 30, 2015

ASMF 1/20/2016

Call

- #15 Instruction Expenditures**
The decrease in the Instruction Expenditures was due to no expenditures in FY15.
- #16 Capital Outlay**
The decrease in the Capital Outlay expenditures in Fund 51 is due to the building renovations at the Career Technical Center in FY14 but none in FY15.
- #17 Operating Transfers In**
The decrease in the Operating Transfers In was due to \$0.00 Operating Transfers In for FY15.
- #18 Operating Transfers Out**
The increase in the Operating Transfers Out was due to \$10,931 in Transfers Out for FY15 but \$0.00 in FY14.
- #19 Fund Balance - Restricted**
The increase in Restricted Fund Balance was due to a \$102,312 balance in Fund Balance for FY15 versus \$0.00 for FY14.
- #20 Due from Other Funds**
The decrease in the Due to Other Funds was due to a \$0.00 balance for FY15 versus a balance of \$187,468 for FY14.
- #21 Due to Other Funds**
The increase in the Due to Other Funds was due to a larger dollar amount owed to the other funds from the Permanent Improvement Fund compared to the prior year.
- #22 Capital Outlay**
The increase in the Capital Outlay expenditures in Fund 41 was due to the replacement of roofs at Mount Vernon Elementary School and Volga Century Elementary School during FY15.
- #23 Other Financing Sources - Insurance Proceeds**
The decrease in the Other Financing Sources - Insurance Proceeds was due to \$0.00 being received in FY15 versus \$83,990 in FY14.
- #24 Fund Balance - Restricted**
The decrease in Restricted Fund Balance was due to the roofs being replaced at Mount Vernon Elementary School and Volga Century Elementary School during FY15.
- #25 Due from Other Governments**
The decrease in the Due to Other Funds was due to smaller dollar amount owed to the County for federal grants in FY15 versus FY14.
- #26 Due from Other Funds**
The increase in the Due from Other Funds was due to a larger dollar amount owed from the other funds compared to the prior year.
- #27 Beginning Fund Balance**
The increase in the beginning fund balance was due to decreased revenue and expenditures in FY14 versus FY13.
- #28 Instruction Expenditures**
The decrease in the Instruction Expenditures was due to (1) less instructional positions in FY15 versus FY14. (2) less expenditures from grants in FY15 versus FY14.
- #29 Student Expenditures**
The increase in the Student Expenditures for FY15 was due to increased expenditures from grants in FY15 versus

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**Barbour County Board of Education
Variance Differences from Analytical Review
For Fiscal Year Ended June 30, 2015**

#30 Student Transportation Expenditures

The decrease in the Student Transportation Expenditures was due to \$100,444 less in bus purchased in FY15 versus

#31 Fund Balance - Restricted

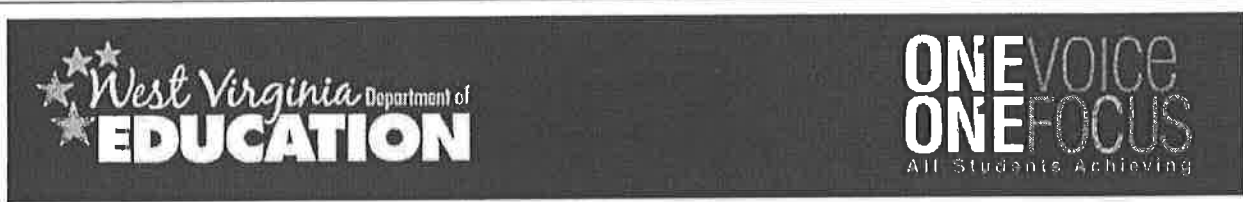
There was an increase in the Restricted Fund Balance due to greater Earmarks - Deferred Revenue in FY15 versus FY14.

BUDGET

Original and final approved budgets with supplements and transfers available for audit.

<E:\BBE Budget.pdf>





Barbour County Schools Proposed Budget School Year 2015

SF000001

Funds 11 12 16 21 31 32 33 41 51 61 71

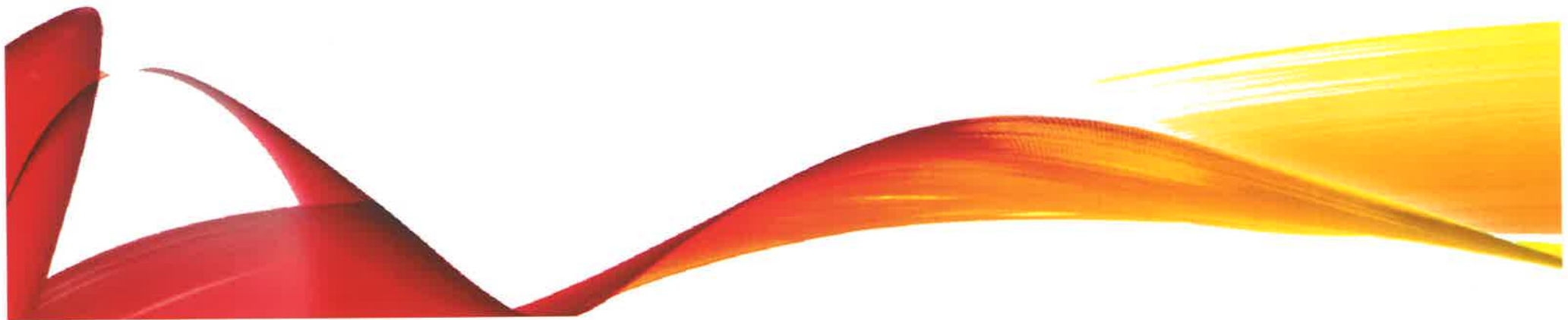
Revenues	County	Fund	Project	Revenue Source	Budget Amount
	02	11	000	0077	- 474,439.00
	02	11	000	0111	- 3,388,090.00
	02	11	000	0151	- 3,600.00
	02	11	000	0311	- 10,788,689.00
	02	11	000	0391	- 3,154,748.00
	02	11	000	0422	- 150,000.00
	02	11	000	0528	- 119,941.00
Total Revenues for Fund 11 Project 000					*18,067,507.00 **

Expenses	County	Fund	Project	Program Function	Object	FTE	Budget Amount
	02	11	000	111	11 Professional Personnel	126.83	6,064,208.00
	02	11	000	111	12 Service Personnel	10.65	334,653.00
	02	11	000	111	13 Professional Personnel-Substitutes	0.00	459,128.00
	02	11	000	111	21 Group Insurance	0.00	944,267.00
	02	11	000	111	22 Social Security Contributions	0.00	443,752.00
	02	11	000	111	23 Retirement Contributions	0.00	574,064.00
	02	11	000	111	25 Unemployment Compensation	0.00	15,000.00
	02	11	000	111	26 Workers Compensation	0.00	23,238.00
	02	11	000	111	44 Rentals	0.00	1,580.00
	02	11	000	111	59 Intereducational, Interagency Purchased Services	0.00	3,800.00
	02	11	000	111	61 Supplies-General	0.00	20,000.00
	02	11	000	111	65 Supplies-Technology Related	0.00	2,400.00
	02	11	000	121	11 Professional Personnel	8.30	412,118.00
	02	11	000	121	12 Service Personnel	0.39	11,053.00
	02	11	000	121	21 Group Insurance	0.00	73,974.00
	02	11	000	121	22 Social Security Contributions	0.00	30,768.00
	02	11	000	121	23 Retirement Contributions	0.00	35,881.00
	02	11	000	121	26 Workers Compensation	0.00	1,608.00
	02	11	000	122	11 Professional Personnel	1.40	88,690.00
	02	11	000	122	12 Service Personnel	1.54	40,453.00
	02	11	000	122	21 Group Insurance	0.00	27,021.00
	02	11	000	122	22 Social Security Contributions	0.00	9,257.00
	02	11	000	122	23 Retirement Contributions	0.00	10,978.00
	02	11	000	122	26 Workers Compensation	0.00	483.00
	02	11	000	122	43 Repair/Maintenance Services	0.00	7,500.00
	02	11	000	123	11 Professional Personnel	2.10	177,104.00
	02	11	000	123	12 Service Personnel	1.88	58,099.00
	02	11	000	123	17 Board Members	0.00	40,000.00
	02	11	000	123	21 Group Insurance	0.00	31,395.00
	02	11	000	123	22 Social Security Contributions	0.00	19,970.00
	02	11	000	123	23 Retirement Contributions	0.00	28,278.00
	02	11	000	123	26 Workers Compensation	0.00	1,038.00
	02	11	000	123	33 Employee Training and Development Services	0.00	24,800.00
	02	11	000	123	34 Other Professional Services	0.00	70,000.00
	02	11	000	123	52 Insurance	0.00	200.00
	02	11	000	123	58 Travel	0.00	5,100.00
	02	11	000	123	61 Supplies-General	0.00	500.00
	02	11	000	123	81 Dues and Fees	0.00	2,605.00
	02	11	000	124	11 Professional Personnel	9.50	573,182.00
	02	11	000	124	12 Service Personnel	10.56	275,998.00
	02	11	000	124	21 Group Insurance	0.00	117,974.00
	02	11	000	124	22 Social Security Contributions	0.00	82,175.00
	02	11	000	124	23 Retirement Contributions	0.00	72,829.00
	02	11	000	124	26 Workers Compensation	0.00	3,227.00
	02	11	000	124	65 Supplies-Technology Related	0.00	4,280.00

B-12-5

WVEIS BALANCE SHEET

[E:\BBE Balance Sheet.pdf](#)



PROG - GNL.586
 REPT - BALANCE
 DATE - 8/26/15
 TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
 GENERAL BALANCE SHEET
 BALANCE SHEET
 AUGUST 26, 2015

COUNTY BOARD

ASSETS

11.00000.00101.001.000.0000.0000.00	CASH IN BANK	611,094.88	A-1
11.00000.00111.001.000.0000.0000.00	INVESTMENTS	2,720,538.89	B-1A-10
11.00000.00121.001.000.0000.0000.00	TAXES RECEIVABLE	284,450.57	
11.00000.00122.001.000.0000.0000.00	EST. UNCOLLECTIBLE TAXES	197,895.00	C-1
11.00000.00141.001.000.0000.0000.00	INTERGOVERNMENTAL ACCTS/R	3,658.44	C-2
11.00000.00142.001.000.0000.0000.00	STATE AID RECEIVABLE	125,139.00	C-3A
11.00000.00143.001.000.0000.0000.00	PEIA RECEIVABLE	361,110.33	C-4A
11.00000.00153.001.000.0000.0000.00	OTHER ACCTS RECEIVABLE	69,128.59	
11.00000.00154.001.000.0000.0000.00	EST. UNCOLLECTIBLE ACCT/R	13,360.40	C-7A
11.00000.00182.001.000.0000.0000.00	PREPAID BRIM PREMIUMS	28,824.00	F-1A
11.00000.00183.001.000.0000.0000.00	PREPAID WORKERS COMP	.00	F-2
11.00000.00189.001.000.0000.0000.00	OTHER PREPAID EXPENSES	42,072.21	F-7A
11.00000.00194.001.000.0000.0000.00	DEPOSIT WORKERS COMP	.00	F-4A
11.00000.00199.001.000.0000.0000.00	OTHER CURRENT ASSETS	46,051.69	F-5
*** TOTAL ASSETS		4,080,813.20	

<u>Other Accounts Receivable:</u>	
E-Rate Receivable	\$ 5,872.85 C-8
Accounts Receivable Invoicing	\$ 6,243.37 C-9A
Fuel Tax Receivable	\$10,798.60 C-8A
Medicaid Receivable	\$46,213.77 C-7A
Total Other Accounts Receivable	\$69,128.59

B-16

LIABILITIES

11.00000.00411.004.000.0000.0000.00	INTERFUND ENTRY	628,632.57	D-1
11.00000.00421.004.000.0000.0000.00	ACCOUNTS PAYABLE	154,239.98	M-1A
11.00000.00461.004.000.0000.0000.00	ACCRUED SALARIES PAYABLE	1,027,978.87	N-2
11.00000.00462.004.000.0000.0000.00	OPEB LIABILITY	703,614.28	P-1A-1
11.00000.00471.004.000.0000.0000.00	FEDERAL WITHOLDING PAYABL	.00	
11.00000.00472.004.000.0000.0000.00	STATE WITHOLDING PAYABLE	.00	N-2
11.00000.00473.004.000.0000.0000.00	RETIREMENT PAYABLE	32,946.10	N-5
11.00000.00474.004.000.0000.0000.00	FICA PAYABLE	.00	N-2
11.00000.00475.004.000.0000.0000.00	INSURANCE PREMIUMS PAYABL	424,647.96	N-3
11.00000.00477.004.000.0000.0000.00	WORKERS COMP PREM PAYABLE	5,051.00	N-4A
11.00000.00478.004.000.0000.0000.00	VOLUNTARY DEDUCTIONS PAY	23,220.24	N-2
11.00000.00499.004.000.0000.0000.00	OTHER CURRENT LIABILITIES	.00	M-2A
** TOTAL LIABILITIES		3,000,331.00	

Prepared By
Client

DIRECT INFLOWS

11.00000.00601.006.000.0000.0000.00	DEFERRED INFLOW OF RESOUR	131,525.16
** TOTAL DIRECT INFLOWS		131,525.16

FUND EQUITY

<u>Deferred Inflow of Resources:</u>	
Taxes Receivable	\$ 86,555.57 C-1
E-Rate Receivable	\$ 5,872.85 C-8
Accounts Receivable Invoicing	\$ 6,243.37 C-9A
Medicaid Receivable	\$ 32,853.37 C-7A
Total Deferred Inflow of Resources	\$131,525.16

PROG - GNL.586
REPT - BALANCE
DATE - 8/26/15
TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
GENERAL BALANCE SHEET
BALANCE SHEET
AUGUST 26, 2015

COUNTY BOARD

11.00000.00751.007.000.0000.0000.00	NONSPENDABLE FUND BALANCE	28,824.00	
11.00000.00752.007.000.0000.0000.00	RESTRICTED FUND BALANCE	.00	
11.00000.00753.007.000.0000.0000.00	ASSIGNED FUND BALANCE	920,133.04	T-1A-1.
11.00000.00772.007.000.0000.0000.00	UNASSIGNED FUND BALANCE	267,292.29	T-2
	EXCESS OF REVENUES OVER EXPENSES	267,292.29	
	** TOTAL FUND EQUITY		948,957.04
	*** TOTAL LIABILITIES, DIRECT INFLOWS AND FUND EQUITY		4,080,813.20

B-16.1

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DATE - 8/26/15
TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
GENERAL BALANCE SHEET
BALANCE SHEET
AUGUST 26, 2015

PAGE 3

DEBT SERVICE

ASSETS

21.00000.00121.001.000.0000.0000.00
TAXES RECEIVABLE 3,444.87 C-1

*** TOTAL ASSETS 3,444.87

DIRECT INFLOWS

21.00000.00601.006.000.0000.0000.00
DEFERRED INFLOW OF RESOUR 3,444.87 C-1

** TOTAL DIRECT INFLOWS 3,444.87

EXCESS OF REVENUES OVER EXPENSES .00

** TOTAL FUND EQUITY .00

*** TOTAL LIABILITIES, DIRECT INFLOWS AND FUND EQUITY 3,444.87
=====

B-16.2

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REPT - BALANCE
DATE - 8/26/15
TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
GENERAL BALANCE SHEET
BALANCE SHEET
AUGUST 26, 2015

PERMANENT IMPROVEMENT

ASSETS

41.00000.00111.001.000.0000.0000.00	INVESTMENTS	292,249.30	B-2A-1
41.96900.00114.001.000.0000.0000.00	DEPOSITS MUNICIPAL BOND C	30,842.78	B-4A
*** TOTAL ASSETS			323,092.08

LIABILITIES

41.00000.00411.004.000.0000.0000.00	INTERFUND ENTRY	48,247.33	C-1
** TOTAL LIABILITIES			48,247.33

FUND EQUITY

41.00000.00752.007.000.0000.0000.00	RESTRICTED FUND BALANCE	274,844.75	T-1A-5
41.00000.00772.007.000.0000.0000.00	UNASSIGNED FUND BALANCE	235,306.53	
EXCESS OF REVENUES OVER EXPENSES		235,306.53	
** TOTAL FUND EQUITY			274,844.75
*** TOTAL LIABILITIES, DIRECT INFLOWS AND FUND EQUITY			323,092.08

B-16.3

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Client

PROG - GNL.586
REPT - BALANCE
DATE - 8/26/15
TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
GENERAL BALANCE SHEET
BALANCE SHEET
AUGUST 26, 2015

PAGE 5

BUILDING PROJECTS

ASSETS

51.00000.00141.001.000.0000.0000.00	INTERGOVERNMENTAL ACCTS/R	100 C-2	
51.00000.00199.001.000.0000.0000.00	OTHER CURRENT ASSETS	102,312.00 F-5	

*** TOTAL ASSETS			102,312.00

LIABILITIES

51.00000.00411.004.000.0000.0000.00	INTERFUND ENTRY	100 Q-1	

** TOTAL LIABILITIES			.00

FUND EQUITY

51.00000.00752.007.000.0000.0000.00	RESTRICTED FUND BALANCE	102,312.00	
51.00000.00772.007.000.0000.0000.00	UNASSIGNED FUND BALANCE	102,312.00-	
EXCESS OF REVENUES OVER EXPENSES		102,312.00	

** TOTAL FUND EQUITY			102,312.00
*** TOTAL LIABILITIES, DIRECT INFLOWS AND FUND EQUITY			----- 102,312.00 -----

T-1A-G

Prepared By
Client

B-16.4

PROG - GNL.586
REPT - BALANCE
DATE - 8/26/15
TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
GENERAL BALANCE SHEET
BALANCE SHEET
AUGUST 26, 2015

SPECIAL REVENUE FUND

ASSETS

61.00000.00101.001.000.0000.0000.00	CASH IN BANK	150,649.31	A-1
61.00000.00101.001.001.0000.0000.00	CASH IN BANK	201.40	A-2A
61.00000.00141.001.000.0000.0000.00	INTERGOVERNMENTAL ACCTS/R	301,282.91	C-2
61.00000.00153.001.000.0000.0000.00	OTHER ACCTS RECEIVABLE	111,730.23	
61.00000.00154.001.000.0000.0000.00	EST. UNCOLLECTIBLE ACCT/R	68,269.96	C-5A
61.90004.00111.001.000.0000.0000.00	INVESTMENTS	27,770.83	B-3A-2
		<hr/>	
*** TOTAL ASSETS		523,364.72	

LIABILITIES

61.00000.00411.004.000.0000.0000.00	INTERFUND ENTRY	676,879.90	Q-1
61.00000.00421.004.000.0000.0000.00	ACCOUNTS PAYABLE	36,348.46	M-1
61.00000.00461.004.000.0000.0000.00	ACCRUED SALARIES PAYABLE	148,209.31	
61.00000.00471.004.000.0000.0000.00	FEDERAL WITHOLDING PAYABL	.00	N-2
61.00000.00472.004.000.0000.0000.00	STATE WITHOLDING PAYABLE	.00	
61.00000.00473.004.000.0000.0000.00	RETIREMENT PAYABLE	.00	
61.00000.00475.004.000.0000.0000.00	INSURANCE PREMIUMS PAYABL	.00	N-3
61.00000.00478.004.000.0000.0000.00	VOLUNTARY DEDUCTIONS PAY	2,440.00	N-2
		<hr/>	
** TOTAL LIABILITIES		489,882.13	

DIRECT INFLOWS

61.00000.00601.006.000.0000.0000.00	DEFERRED INFLOW OF RESOUR	43,460.27	C-5A
** TOTAL DIRECT INFLOWS		43,460.27	

FUND EQUITY

61.00000.00752.007.000.0000.0000.00	RESTRICTED FUND BALANCE	945,890.80	
61.00000.00772.007.000.0000.0000.00	UNASSIGNED FUND BALANCE	330,933.93	
EXCESS OF REVENUES OVER EXPENSES		354,829.71	T-1A-7
** TOTAL FUND EQUITY		969,786.58	
*** TOTAL LIABILITIES, DIRECT INFLOWS AND FUND EQUITY		523,364.72	

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B-16.5

PROG - GNL.586
REPT - BALANCE
DATE - 8/26/15
TIME - 9:07:40

BARBOUR COUNTY SCHOOLS
GENERAL BALANCE SHEET
BALANCE SHEET
AUGUST 26, 2015

SCHOOLS

ASSETS

63.00000.00101.001.000.0000.0000.00	CASH IN BANK	420,664.44 A-3	
	*** TOTAL ASSETS		420,664.44

LIABILITIES

63.00000.00492.004.000.0000.0000.00	DUE TO FISCAL AGENT	420,664.44 A-3	
	** TOTAL LIABILITIES		420,664.44
	EXCESS OF REVENUES OVER EXPENSES	.00	
	** TOTAL FUND EQUITY		.00
	*** TOTAL LIABILITIES, DIRECT INFLOWS AND FUND EQUITY		420,664.44

B-16.4

Prepared By
Client

CASH AND INVESTMENTS





CASH AND INVESTMENTS

- Bank Statements
 - Outstanding Check Listing
 - Bank Reconciliations
 - Investment Statements
- [BBE Bank Recon.pdf](#)

Cash

Barbour County Board of Education Cash Reconciliation June 30, 2015			Prepared By Client		
Regular Checking Acct at 6/30/15					
Payroll checks for the following payrolls that were shown as outstanding checks on CMA Reconciliation					
(Deferred checks were all ran on June 27th, 28th, 29th & 30th but not released until)					
July 15, 2015 (net payroll) WVEIS Report PAI.620	\$ 279,267.55	From w/p N-2F-1			
July 28, 2015 (net payroll) WVEIS Report PAI.620	\$ 308,448.52	From w/p N-2G-1			
August 14, 2015 (net payroll) WVEIS Report PAI.620	\$ 279,668.29	From w/p N-2H-1			
August 28, 2015 (net payroll) WVEIS Report PAI.620	\$ 308,803.82	From w/p N-2I-1			
Total			\$ 1,176,188.18		
Voluntary Deduction Checks for Deferrals that were Released at 6/30/15:					
Checks written before 7/01/15 but not mailed by 6/30/15 (see w/p N-2A for release dates):					
Voluntary Deduction Checks					
June 26, 2015 Regular Payroll					
Deferred Checks for July 15, 2015					
6/27/15 Ck #78199 Credit Union - Not Released Until after 7/01/15	\$ 2,503.50	From w/p N-2M-1			
Deferred Checks for July 28, 2015					
6/28/15 Ck #78204 Credit Union - Not Released Until after 7/01/15	\$ 2,503.50	From w/p N-2M-4			
6/28/15 Ck #78210 TSA Consulting Group - Nor Released Until after 7/01/15	\$ 6,825.50	From w/p N-2N-1			
Deferred Checks for August 14, 2015					
6/29/15 Ck #78214 Credit Union - Not Released Until after 7/01/15	\$ 2,503.50	From w/p N-2M-6			
Deferred Checks for August 28, 2015					
6/30/15 Ck #78219 Credit Union - Not Released Until after 7/01/15	\$ 2,503.50	From w/p N-2M-8			
6/28/15 Ck #78223 TSA Consulting Group - Nor Released Until after 7/01/15	\$ 6,774.00	From w/p N-2N-20			
			\$ 23,613.50		
FICA & Federal Taxes					
			\$ -		
Retirement Checks					
			\$ -		
PEIA Checks					
			\$ -		
State Withholding Checks					
			\$ -		
Vendor Checks					
			\$ -		
Reconciled Cash for 6/30/15 Financial Statements					
			\$ 761,744.19		
Reconciled Cash For 6/30/15 by Fund:					
	11..00101.001.000	\$ 611,094.88		To T/B	
	41..00101.001.000	\$ -		To T/B	
	51..00101.001.000	\$ -		To T/B	
	61..00101.001.000	\$ 150,649.31		To T/B	
	Difference	\$ -			
		\$ 761,744.19			

June

**Barbour County Board of Education
Cash and Investment Reconciliation
6/30/15**

					Freedom Bank
Balance Per Freedom Bank Statement Account #30007958				\$ 1,364,476.15	\$ 1,364,476.15
Balance Per Municipal Bond Account Statements				\$ 30,842.78	
Balance Per Investment Pool Statement - General				\$ 2,720,538.89	
Balance Per Investment Pool Statement - Permanent Improvement				\$ 292,249.30	
Balance Per Investment Pool Statement - George Byrer Field				\$ 27,770.83	
City National Bank - Lockbox Account				\$ 201.40	
Deposits in Transit					
Deposit per Bank Statement			\$ 1,593,056.17		
Deposits Per Municipal Bond Accounts			\$ 1.17		
Deposits Per Investment Pool Account - General			\$ 1,744,027.54		
Deposits Per Investment Pool Account - Permanent Improvement			\$ 34.25		
Permanent Improvement - George Byrer Field			\$ 1,537.05		
Deposits Per City National Bank			\$ 201.40		
			\$ 3,338,857.58		
Deposits per Cash and Investment Ledger			\$ 3,338,457.58		
Difference/deposits in transit			\$ 400.00		
			\$ 400.00		
May 2015 Service Charge Freedom Bank			\$ 400.00		
				\$	\$
Deduct Outstanding Checks					
Outstanding Checks per system				\$ (669,954.92)	\$ (669,954.92)
Other Outstanding Items					
Payroll Tax Deposit - State, AJE #046424, 06/26/15, Reg Payroll			\$ (23,039.25)		\$ (23,039.25)
Payroll Tax Deposit - State, AJE #06425, 06/26/15, Reg Payroll			\$ (4.94)		\$ (4.94)
Payroll Tax Deposit - State, AJE 06426, 06/27/15, 1st Deferred			\$ (14,860.12)		\$ (14,860.12)
Payroll Tax Deposit - Child Advocate, AJE 06426, 06/27/15, 1st Deferred			\$ (1,024.37)		\$ (1,024.37)
Payroll Tax Deposit - State, AJE 06427, 06/28/15, 2nd Deferred			\$ (16,816.16)		\$ (16,816.16)
Payroll Tax Deposit - State, AJE 06428, 06/29/15, 3rd Deferred			\$ (14,870.58)		\$ (14,870.58)
Payroll Tax Deposit - Child Advocate, AJE 06440, 06/29/15, 2nd Deferred			\$ (1,024.37)		\$ (1,024.37)
Payroll Tax Deposit - State, AJE 06429, 06/30/15, 4th Deferred			\$ (16,857.82)		\$ (16,857.82)
Deferred Check Runs					
July 15, 2015 Direct Deposit - Pro-Rated (Run #4213), AJE #06426			\$ (247,060.04)		\$ (247,060.04)
July 15, 2015 Direct Deposit - Pro-Rated (Run #4213), AJE #06426			\$ (1,130.00)		\$ (1,130.00)
July 28, 2015 Direct Deposit - Pro-Rated (Run #4215), AJE #06427			\$ (272,534.71)		\$ (272,534.71)
July 28, 2015 Direct Deposit - Pro-Rated (Run #4215), AJE #06427			\$ (1,130.00)		\$ (1,130.00)
August 14, 2015 Direct Deposit - Pro-Rated (Run #4217), AJE #06428			\$ (247,108.01)		\$ (247,108.01)
August 14, 2015 Direct Deposit - Pro-Rated (Run #4217), AJE #06428			\$ (1,130.00)		\$ (1,130.00)
August 28, 2015 Direct Deposit - Pro-Rated (Run #4220), AJE #06429			\$ (272,858.35)		\$ (272,858.35)
August 28, 2015 Direct Deposit - Pro-Rated (Run #4220), AJE #06429			\$ (1,130.00)		\$ (1,130.00)

**Prepared By
Client**

June

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Client

RB

Barbour County Board of Education					
Cash and Investment Reconciliation					
6/30/15					
					Freedom Bank
Total Other Outstanding Items				\$ (1,132,578.72)	
Adjustments					
Irreconcilable difference, falls out in September					
Reconciled Balance				\$ 2,633,545.71	\$ (438,057.49)
Balance Per General Ledger				\$ 2,633,545.71	\$ (438,057.49)
Difference				\$ -	\$ -
Cash & Investment Balances per WVEIS					
11.00000.00101.001	\$	(438,057.49)			
11.00000.00111.001	\$	2,720,538.89			
41.00000.00111.001	\$	292,249.30			
41.96900.00114.001	\$	30,842.78			
51.00000.00101.001	\$	-			
61.00000.00101.001	\$	-			
61.00000.00101.001.001	\$	201.40			
61.90004.00111.001	\$	27,770.83			
71.00000.00101.001	\$	-			
WVEIS Total	\$	2,633,545.71			
Balance per ledger	\$	2,633,545.71			
Difference	\$	-			

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7/27/15

REVENUE





REVENUE CLASSIFICATIONS

[E:\BBE Revenue Classifications.pdf](#)

DATE - 8/26/15
 TIME - 13:32:10
 PROG - GNL.570
 REPT - PROPERTY TAXES

HARBOUR COUNTY SCHOOLS
 PROPERTY TAXES- PROG/FUNC 01110 - 01199
 FUND 11 COUNTY BOARD
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE REVENUES	PRIOR YTD REVENUES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
11.00000.01111.009.000.0000.0000.00	3,163,477.36	3,257,335.31	3,156,090.00	3,174,131.36
AD VALOREM TAXES- REGULAR				
11.00000.01113.009.000.0000.0000.00	140,441.46	142,448.42	210,000.00	140,441.46
AD VALOREM-SUPP REG LEVY				
11.00000.01115.009.000.0000.0000.00	82,582.10	115,892.08	.00	82,667.74
AD VALOREM-REG LEVY - PY				
11.00000.01117.009.000.0000.0000.00	46,294.79	30,169.76	.00	46,294.79
SALES/REDEMPTIONS				
11.00000.01118.009.000.0000.0000.00	405.55	19.41	.00	158.20
DELINQUENCIES/NONENTERED				
11.00000.01121.009.000.0000.0000.00	18,577.37	23,331.23	.00	16,730.63
IRP FEE - REGULAR LEVY				
11.00000.01141.009.000.0000.0000.00	19,626.24	20,974.34	.00	19,626.24
PENALTIES/INTEREST - CY				
11.00000.01142.009.000.0000.0000.00	17,635.15	19,732.50	.00	17,635.15
PENALTIES/INTEREST - PY				
11.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX COUNTY BOARD	3,489,040.02	3,609,903.05	3,366,090.00	3,497,685.57

Prepared By
 Client



LEVY ORDER AND RATE SHEET

[E:\BBE Levy Order.pdf](#)



LEVY ORDER AND RATE SHEET

BARBOUR COUNTY BOARD OF EDUCATION

For the Fiscal Year Ended June 30, 2015

The above named county board of education, having ascertained that the amount to be raised by a levy of taxes for the purposes and within the limits prescribed by statute or authorized by voters, does hereby propose to adopt the following levy rates to be laid on each one hundred dollars of assessed valuation of each class of property:

	Column E	Current Expense Levy	
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ -	19.40	\$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	196,457,890	38.80	762,257
Personal Property	3,594,819		13,948
Total Class II	200,052,709		776,205
Class III			
Real Estate	105,247,050	77.60	816,717
Personal Property	149,069,064		1,156,776
Public Utilities	26,255,782		203,745
Total Class III	280,571,896		2,177,238
Class IV			
Real Estate	37,676,920	77.60	292,373
Personal Property	19,437,006		150,831
Public Utilities	8,058,859		62,537
Total Class IV	65,172,785		505,741
Total Assessed Valuation and Projected Gross Tax Collections	\$ 545,797,390		\$ 3,459,184
Less Allowance for Uncollectibles, Exonerations and Delinquencies		5.00%	(172,959)
Less Allowance for Tax Discounts		2.00%	(65,725)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)			-
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund			3,220,500
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(64,410)
Projected Net Taxes to be Collected			\$ 3,156,090

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 15TH DAY OF APRIL, 2014, BY
F. Joseph Super COUNTY SUPERINTENDENT



Signature



RECEIVABLE LISTING

[E:\BBE Receivables.pdf](#)

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Barbour County Board of Education										
Taxes Receivable & Allowance for Uncollectible Taxes										
June 30, 2015										
Step 1										
Amount from line 11 on sheriff's settlement at June 30, 2015 (Ending Taxes Receivable)										
			<i>General Fund</i>				<i>Bond Fund</i>			
Current Expense Levy	\$ 284,450.57		From w/p C-1A-10							
Excess Levy	\$									
Bond Levy						\$ 3,444.87	From w/p C-1A-11			
Total Taxes Receivable	\$ 284,450.57		11.00121.001			\$ 3,444.87		21.00121.001		
			To T/B					To T/B		
Amount from line 41 on the Sheriff's settlement at June 30, 2015										
Current Expense Levy	\$		From w/p C-1A-10							
Excess Levy	\$									
Bond Levy						\$	From w/p C-1A-11			
Difference				\$ 284,450.57			\$		\$ 3,444.87	
Step 2										
FY14 gross taxes to be collected from levy order and rate sheet:										
Current Expense Levy	\$ 3,533,848.00		From w/p C-1B-1							
Excess Levy	\$									
Bond Levy						\$	From w/p C-1B-1			
FY14 gross taxes to be collected from levy order and rate sheet	\$ 3,533,848.00					\$				
Allowance percentages for the past five years (option 2):										
2015		5.00%	From w/p C-1B-1			0.00%	From w/p C-1B-1			
'14		5.00%	From w/p C-1B-2			0.00%	From w/p C-1B-2			
3		6.00%	From w/p C-1B-3			0.00%	From w/p C-1B-3			
'12		6.00%	From w/p C-1B-4			0.00%	From w/p C-1B-4			
2011		6.00%	From w/p C-1B-5			0.00%	From w/p C-1B-5			
Average over five year period		5.60%				0.00%				
Amount of the allowance for uncollectibles										
				\$ 197,895.00	11.00122.001			\$	21.00122.001	
					To T/B				To T/B	
Step 3										
Amount of Deferred Inflow of Resources										
				\$ 86,555.57	11.00601.004			\$ 3,444.87	21.00601.004	
					To T/B				To T/B	
Step 4										
The year-end adjusting journal entry:										
			Debit	Credit						
11.00121.001	Property Taxes Receivable	\$ 284,450.57								
11.01111.009	Property Tax Revenue - Current Year			\$						
11.00122.001	Allowance for uncollectibles			\$ 197,895.00						
11.00601.006	Deferred Inflow of Resources			\$ 86,555.57						
21.00121.001	Property Taxes Receivable	\$ 3,444.87								
21.01111.009	Property Tax Revenue - Current Year			\$						
21.00122.001	Allowance for uncollectibles			\$						
21.00601.006	Deferred Inflow of Resources			\$ 3,444.87						
Step 5										
Reversing entry in the subsequent year:										
11.00122.001	Allowance for uncollectibles	\$ 197,895.00								
11.00601.006	Deferred Inflow of Resources	\$ 86,555.57								
11.00121.001	Property Taxes Receivable			\$ 284,450.57						
21.00122.001	Allowance for uncollectibles	\$								
21.00601.006	Deferred Inflow of Resources	\$ 3,444.87								
21.00121.001	Property Taxes Receivable			\$ 3,444.87						

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Barbour County Board of Education			
E-Rate Receivable			
June 30, 2015			
Receipt #/Invoice #	Description of Receipt	Amount	
304-739-4696-090580-4	FY15 Frontier E-Rate Receivable/Prepaid	\$ 47.22	From w/p C-6A-1
5050Z029-S-15161	FY15 Frontier E-Rate Receivable/Prepaid	\$ 5,816.72	From w/p C-6B-1
925389703	FY15 Sprint E-Rate Receivable/Prepaid	\$ 8.91	From w/p C-6C-1
		\$ -	
	<i>Insignificant difference</i>	\$ -	
Total E-Rate Receivable		\$ 5,872.85	
		11..00153.001	
		To T/B	
The year-end adjusting journal entry:		<u>Debit</u>	<u>Credit</u>
11..00153.001	Other Accounts Receivable	\$ 5,872.85	
11..00601.006	Deferred Inflow of Resources		\$ 5,872.85
Reversing entry in subsequent year:			
11..00153.001	Other Accounts Receivable		\$ 5,872.85
11..00601.006	Deferred Inflow of Resources	\$ 5,872.85	



SHERIFF'S SETTLEMENT

[E:\BBE Sheriff Settlement.pdf](#)



West Virginia Code 6-8-5							
Line No	Barbour County, West Virginia Philip G Ferguson, Sheriff From July 01, 2014 through June 30, 2015	Account Nos.	SCHOOL EXCESS LEVY 374	SCHOOL BOND CONSTRUCTION 375	BELINGTON CURRENT 378	JUNIOR CURRENT 379	PHILIPPH CURRENT 380
1	Unpaid Taxes		.00	3,465.03	14,546.47	1,884.07	14,553.68
2	Adjustments to Unpaid Taxes		.00	.00	(9.80)	.00	(141.16)
3	Current Year Taxes		.00	.00	123,676.01	9,871.74	217,901.03
4	Additional Levies		.00	.00	8,544.66	1,689.70	10,288.73
5	Total Taxes Receivable		.00	3,465.03	146,857.34	13,445.51	242,602.28
6	Interest and Fees Collected on Taxes	302 (Adj for Refunds)	.00	10.88	2,609.22	464.10	3,245.91
7	Computer Differences		.00	.00	.00	.00	.00
8	Taxes Exonerated Without Refund		.00	.00	(1,601.33)	(123.54)	(662.95)
9	Discounts	107 (Adj for Refunds)	.00	.00	(1,753.18)	(118.50)	(3,830.29)
10	Land Sale Deductions		.00	.00	(266.11)	.00	.00
11	Ending Taxes Receivable		.00	3,444.87	17,424.37	1,720.42	17,166.88
12	Net Tax Collections		.00	31.04	128,421.57	11,947.15	224,188.07
13	Exoneration with Refund		.00	.00	(718.28)	(4.30)	(701.37)
14	Sheriff's Commission	108SC	.00	.00	(243.00)	(1.00)	(499.50)
15	Assessor's Valuation	108,108AVR	.00	.00	(3,070.27)	(250.65)	(4,587.14)
16	Manual Distribution and Public Utilities	301U,301M,301-12,09	.00	.00	109.82	.00	.00
17	Total Taxes Collected		.00	31.04	124,499.84	11,691.20	218,400.06
18	Other Taxes	303-316	.00	.00	.00	.00	.00
19	Licenses and Permits	317-321	.00	.00	.00	.00	.00
20	Intergovernmental : Federal	322,325	.00	.00	.00	.00	.00
21	Intergovernmental : State	323	.00	.00	.00	.00	.00
22	Intergovernmental : Local	324	.00	.00	.00	.00	.00
23	Charges for Service : Sheriff	329,330,334,335	.00	.00	.00	.00	.00
24	Charges for Service : County Clerk	331	.00	.00	.00	.00	.00
25	Charges for Service : Circuit Clerk	332,333	.00	.00	.00	.00	.00
26	Charges for Service : Magistrate	328	.00	.00	.00	.00	.00
27	Charges for Service : Assessor	336	.00	.00	.00	.00	.00
28	Charges for Service : Other	327,337-360	.00	.00	.00	.00	.00
29	Fines and Forfeits	361-364	.00	.00	.00	.00	.00
30	Interest on Investments	365	.00	.00	7.82	.75	11.63
31	Miscellaneous	366-387,301-07	.00	.00	.00	.00	.00
32	Total Revenues & Receipts		.00	31.04	124,507.66	11,691.95	218,411.69
33	Disbursements : Orders Issued	1	.00	(31.04)	(124,507.66)	(11,691.95)	(218,411.69)
34	Disbursements : Bank Charges	2	.00	.00	.00	.00	.00
35	Disbursements : Other Disbursements	3	.00	.00	.00	.00	.00
36	Total Disbursements		.00	(31.04)	(124,507.66)	(11,691.95)	(218,411.69)
37	Excess of Revenues over Expenditures		.00	.00	.00	.00	.00
38	Transfers	388-399	.00	.00	.00	.00	.00
39	Beginning Balances	101,125	.00	.00	.00	.00	.00
40	Audit Adjustments (includes prior year cash adj)	289,A	.00	.00	.00	.00	.00
41	Ending Balances		.00	.00	.00	.00	.00

E-21, 2



TRANSFERS

[E:\BBE Transfers.pdf](#)

Transfer Note

**Prepared By
Client**

The composition of interfund balances as of June 30, 2015 is as follows:

<u>Due from other funds</u>	<u>Due to other funds</u>	<u>Amount</u>
General Current Expense	Special Revenue	\$ 628,633
General Current Expense	Permanent Improvement	\$ 48,247
Total		<u>\$ 676,880</u>

The composition of transfers as of June 20, 2015 is as follows:

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Purpose</u>	<u>Amount</u>
<u>Interfund:</u>			
General Current Expense	Special Revenue	Child Nutrition	\$ 278,917
General Current Expense	Special Revenue	Staff Development	\$ 10,600
General Current Expense	Special Revenue	Academic Curriculum Trips	\$ 3,371
Special Revenue	General Current Expense	Indirect Costs	\$ 121,511
Special Revenue	General Current Expense	Child Nutrition	\$ 41,028
Special Revenue	General Current Expense	Close Out Project	\$ 6,571
Capital Projects	General Current Expense	Close Out Project	\$ 10,931
<u>Intrafund:</u>			
General Current Expense	General Current Expense	Local Project	\$ 18,994
Special Revenue	Special Revenue	Local Project	\$ 1,050
Total			<u>\$ 492,973</u>

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Transfer Reconciliation

AG# 11211704

Barbour County Board of Education
Adjusting Transfer Reconciliation for Financial Statement Footnote
June 30, 2015

Entry	Date	Number	Description	Food Service		Indirect Costs		Staff Development		Curriculum Trials		Old Grants - Remaining Balances		Capital Projects - Close Fund		Parental Improvement	Local Projects		Local Projects		Totals	From	To	Description																
				To Fund 61 (Transfer In)		From Fund 61 (Transfer Out)		From Fund 11 (Transfer In)		To Fund 11 (Transfer Out)		From Fund 11 (Transfer In)		To Fund 11 (Transfer Out)		From Fund 61 (Transfer In)	From Fund 61 (Transfer In)		To Fund 61 (Transfer In)						Transfers Out	Transfers In														
				(Transfer In)	(Transfer In)	(Transfer Out)	(Transfer Out)	(Transfer In)	(Transfer In)	(Transfer Out)	(Transfer Out)	(Transfer In)	(Transfer In)	(Transfer Out)	(Transfer Out)	(Transfer In)	(Transfer In)	(Transfer In)	(Transfer In)	(Transfer In)					(Transfer In)															
	07/01/14	7415	\$2,405,300	\$214,053.00					\$ (10,960.00)	\$10,600.00	\$ (3,371.00)	\$ 3,371.00									\$ 228,024.00	\$ 228,024.00	11	61	Begging budget transfers from general fund to food service, staff development and curriculum trials.															
	5/9/2014	9403																			\$ (6,859.31)	\$ 6,859.31	61	11	Close out of FY13 Fresh Fruits & Vegetables grant; grant ended with a positive balance; balance transferred to Fund 11 - Reserve for Contingencies.															
	9/10/2014	9404																			\$ (22.31)	\$ 22.31	61	11	Close out of FY09 Child Nutrition grant; grant ended with a positive balance; balance transferred to Fund 11 - Reserve for Contingencies.															
	9/10/2014	9405																			\$ (6,570.90)	\$ 6,570.90	61	11	Close out of FY2000 old grant; grant ended with a positive balance; balance transferred to Fund 11 - Reserve for Contingencies.															
	9/10/2014	9406																			\$ (21,024.75)	\$ 21,024.75	61	11	Close out of FY14 Fresh Fruits & Vegetables grant; grant ended with a positive balance; balance transferred to Fund 11 - Reserve for Contingencies.															
	9/10/2014	9407																			\$ (12,550.69)	\$ 12,550.69	61	11	Close out of FY14 Individual Care Child Nutrition grant; grant ended with a positive balance; balance transferred to Fund 11 - Reserve for Contingencies.															
	9/11/2014	9409																			\$ (14,613.30)	\$ 14,613.30	61	11	Close out of FY14 Fresh Fruits & Vegetables grant; grant ended with a negative balance; funds transferred from Fund 11 - Reserve for Contingencies to Fund 61 to cover deficit in grant.															
	8/15/2014	9418																			\$ (10,001.01)	\$ 10,001.01	61	11	Close out of Capital Project from construction project; project ended with a positive balance (this was part of the county portion of grant); balance transferred to Fund 11 - Reserve for Contingencies.															
	9/23/2014	9431																			\$ (12,960.50)	\$ 12,960.50	61	11	Indirect cost charges to federal grants.															
	10/6/2014	10403																			\$ (371.24)	\$ 371.24	61	11	Close out of FY13 Child Nutrition Summer grant; grant ended with a positive balance; balance transferred to Fund 11 - Reserve for Contingencies.															
	10/19/2014	10405																			\$ (14,613.30)	\$ (14,613.30)	11	61	To reverse A-8, 05400															
	10/19/2014	10406																			\$ (1,411.67)	\$ 1,411.67	61	11	Close out of FY14 Fresh Fruits & Vegetables grant; grant ended with a negative balance; funds transferred from Fund 11 - Reserve for Contingencies to Fund 61 to cover deficit in grant.															
	10/27/2014	10429																			\$ (11,499.30)	\$ 11,499.30	61	11	Indirect cost charges to federal grants.															
	10/31/2014	10431																			\$ (1,059.00)	\$ 1,059.00	61	11	Intra-fund transfer between local projects in Fund 61.															
	10/30/2014	10438																			\$ (1,077.13)	\$ 1,077.13	61	11	Indirect cost charges to federal grants.															
	11/20/2014	11431																			\$ (10,461.51)	\$ 10,461.51	61	11	Indirect cost charges to federal grants.															
	12/17/2014	12428																			\$ 32.78	\$ (32.78)	61	11	Indirect cost charges to federal grants.															
	12/31/2014	12444																			\$ (11,130.27)	\$ 11,130.27	61	11	Indirect cost charges to federal grants.															
	1/23/2015	1441																			\$ (10,032.59)	\$ 10,032.59	61	11	Indirect cost charges to federal grants.															
	1/27/2015	1435																			\$ (36.89)	\$ 36.89	61	11	Close out of FY14 Child Nutrition Regular Term grant; grant ended with a negative balance; funds transferred from Fund 11 - Reserve for Contingencies to Fund 61 to cover deficit in grant.															
	1/28/2015	1417																			\$ (10,913.00)	\$ 10,913.00	61	11	Indirect cost charges to federal grants.															
	2/26/2015	2418																			\$ (16,993.82)	\$ 16,993.82	11	61	Intra-fund transfer between local and unassigned projects in Fund 61.															
	3/18/2015	3404																			\$ (10,734.29)	\$ 10,734.29	61	11	Indirect cost charges to federal grants.															
	3/24/2015	3409																			\$ (63,230.56)	\$ 63,230.56	61	11	End-of-budget transfer from Fund 11 - Reserve for Contingencies to Fund 61: Child Nutrition to cover deficit in grant at end of year.															
	4/21/2015	4406																			\$ (10,148.06)	\$ 10,148.06	61	11	Indirect cost charges to federal grants.															
	4/30/2015	4416																			\$ (1,337.86)	\$ 1,337.86	61	11	Indirect cost charges to federal grants.															
	5/26/2015	5413																			\$ (9,799.14)	\$ 9,799.14	61	11	Indirect cost charges to federal grants.															
	5/31/2015	5415																			\$ (25,514.52)	\$ 25,514.52	61	11	Indirect cost charges to federal grants.															
	6/30/2015	6441																			\$ 482.81	\$ (482.81)	11	61	End-of-budget transfer from Fund 11 - Reserve for Contingencies to Fund 61: Child Nutrition to cover deficit in grant at end of year.															
	6/30/2015	13423																			\$ (200.65)	\$ 200.65	11	61																
																					\$ 278,976.80	\$ 278,976.80	\$ 141,028.40	\$ 141,028.40	\$ 129,010.97	\$ 10,500.00	\$ 10,600.00	\$ (3,371.00)	\$ 3,371.00	\$ (3,371.00)	\$ 6,670.90	\$ (10,031.01)	\$ 10,001.01	\$ -	\$ (18,693.25)	\$ 18,000.00	\$ (1,000.00)	\$ 1,000.00	\$ 1,492,972.86	\$ 1,492,972.86

Note: Make sure to be indirect cost transfers to WV-015 reports and budget statements.

Amount of transfers from FFS: \$ 482,972.86

Difference: \$ -

1/26/2016, 10:13 AM

G-1/1

DATE - 8/26/15
 TIME - 10:01:35
 PROG - GNL.570
 REPT - TRANSFERS IN

BARBOUR COUNTY SCHOOLS
 TRANSFERS IN - PROG/FUNC 05211 - 05261
 FUND 11 COUNTY BOARD
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE REVENUE	PRIOR YTD REVENUE	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
11.00000.05261.009.000.0000.0000.00 TRANS FROM SPEC REVENUE	180,041.30	138,245.37	119,941.00	178,471.33
11.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX COUNTY BOARD	180,041.30	138,245.37	119,941.00	178,471.33

**Prepared By
 Client**

DATE - 8/26/15
 TIME - 10:01:35
 PROG - GNL.570
 REPT - TRANSFERS IN

BARBOUR COUNTY SCHOOLS
 TRANSFERS IN - PROG/FUNC 05211 - 05261
 FUND 61 SPECIAL REVENUE FUND
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE REVENUE	PRIOR YTD REVENUE	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
61.08410.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	.00	7,797.00	.00	.00
61.08420.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	.00	2,573.00	.00	.00
61.08450.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	.00	3,860.00	.00	.00
61.08510.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	8,009.00	.00	8,009.00	8,009.00
61.08520.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	2,591.00	.00	2,591.00	2,591.00
61.08550.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	3,371.00	.00	3,371.00	3,371.00
61.88410.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	30.99	292,770.99	.00	30.99
61.88481.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	1,411.67	.00	.00	1,411.67
61.88510.05211.009.000.0000.0000.00 INTER TRANS GEN CURR EXP	277,474.20	.00	214,053.00	277,273.55
61.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX SPECIAL REVENUE FUND	292,887.86	307,000.99	228,024.00	292,687.21
REPORT TOTAL	472,929.16	445,246.36	347,965.00	471,158.54

**Prepared By
 Client**

DATE - 8/26/15
 TIME - 10:03:27
 PROG - GNL.570
 REPT - TRANSFERS OUT

BARBOUR COUNTY SCHOOLS
 TRANSFERS OUT - PROG/FUNC 76XXX
 FUND 11 COUNTY BOARD
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE EXPENDITURES	PRIOR YTD EXPENDITURES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
11.00000.76161.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	228,024.00	292,687.21
11.00000.76161.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	292,887.86	307,000.99	.00	.00
11.00000.76271.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	.00	18,993.82
11.00021.76271.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	5,000.00	.00	.00
11.00000.76271.911.001.0000.0000.00 FUND TRANSFERS OUT	18,993.82	5,000.00	.00	.00
11.00000.76321.842.000.0000.0000.00 RESERVED FOR CONTINGE(CA)	.00	.00	110,395.00	501,412.40
11,XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX COUNTY BOARD	311,881.68	317,000.99	338,419.00	813,093.43

**Prepared By
 Client**



ACCOUNTS PAYABLE

[E:\BBE Account Payable.pdf](#)

Barbour County Board of Education						
Accounts Payable						
June 30, 2015						
Accounts Payable Aged Open Invoice Report for FYE 6/30/15 paid in FY15					\$ 190,588.44	From w/p M-1A-6
Accounts Payable Query - Fund 11					\$ 154,239.98	From w/p M-1B-2
Accounts Payable Query - Fund 41					\$ -	
Accounts Payable Query - Fund 51					\$ -	
Accounts Payable Query - Fund 61					\$ 36,348.46	From w/p M-1B-4
Reconciled Accounts Payable Aged Open Invoice Report for FYE 6/30/15					\$ 190,588.44	
11.00000.00421.004					\$ 154,239.98	To T/B
41.00000.00421.004					\$ -	To T/B
51.00000.00421.004					\$ -	To T/B
61.00000.00421.004					\$ 36,348.46	To T/B
Total Accounts Payable Accounts					\$ 190,588.44	

EXPENSES BY FUNCTION

[E:\BBE Expenses by Function.pdf](#)



Prepared By Client

DATE - 1/26/16
 TIME - 12:25:56
 PROG - GNL.570
 REPT - EXPS BY FUNC 2

BARBOUR COUNTY SCHOOLS
 EXPENSES BY FUNCTION
 June 30, 2015

ACCOUNT NUMBER / TITLE	ORIGINAL BUDGET	FINAL BUDGET	YTD TRANS	COMPAR BUDG TO ACTUAL
FUND 11 COUNTY BOARD				
PROGRAM/FUNCTION 01000				
11.XXXXX.111XX.XXX.XXX.XXXXX.XXX	8,886,070.00	10,036,579.30	9,703,434.30	333,145.00
11.XXXXX.212XX.XXX.XXX.XXXXX.XXX	1,580,953.00	1,669,551.54	1,589,488.42	80,063.12
11.XXXXX.313XX.XXX.XXX.XXXXX.XXX	477,156.00	553,508.56	553,945.86	437.30-
11.XXXXX.414XX.XXX.XXX.XXXXX.XXX	3,815.00	18,916.90	19,798.72	881.82-
11.XXXXX.919XX.XXX.XXX.XXXXX.XXX	25,212.00	162,611.09	186,148.01	23,536.92-
11.XXXXX.X1XXX.XXX.XXX.XXXXX.XXX	10,973,206.00	12,441,167.39	12,052,815.31	INST 388,352.08
PROGRAM/FUNCTION 02000				
11.XXXXX.121XX.XXX.XXX.XXXXX.XXX	565,400.00	645,012.33	623,013.62	STUDENT 21,998.71
11.XXXXX.122XX.XXX.XXX.XXXXX.XXX	182,380.00	205,975.62	204,504.60	INST STAFF 1,471.02
11.XXXXX.123XX.XXX.XXX.XXXXX.XXX	457,089.00	603,594.04	594,332.13	CENT ADMIN 261.91
11.XXXXX.124XX.XXX.XXX.XXXXX.XXX	1,109,443.00	1,342,438.67	1,318,402.82	SCHOOL ADMIN 24,035.85
11.XXXXX.125XX.XXX.XXX.XXXXX.XXX	476,203.00	473,744.16	446,837.13	LEWT SVC 26,907.03
11.XXXXX.126XX.XXX.XXX.XXXXX.XXX	1,807,966.00	2,191,307.20	2,050,833.74	O&M 140,473.46
11.XXXXX.127XX.XXX.XXX.XXXXX.XXX	1,555,263.00	1,862,190.04	1,864,564.75	STUDENT TRANS 2,374.71-
11.XXXXX.221XX.XXX.XXX.XXXXX.XXX	398,359.00	363,872.61	357,226.69	STUDENT 6,645.92
11.XXXXX.222XX.XXX.XXX.XXXXX.XXX	9,382.00	19,420.45	21,579.08	INST STAFF 2,158.63-
11.XXXXX.227XX.XXX.XXX.XXXXX.XXX	37,888.00	93,058.45	103,600.87	STUDENT TRANS 10,542.42-
11.XXXXX.229XX.XXX.XXX.XXXXX.XXX	8,000.00	8,000.00	3,655.00	OTHER SUP SVC 4,345.00
11.XXXXX.324XX.XXX.XXX.XXXXX.XXX	39,833.00	46,335.24	46,079.33	SCHOOL ADMIN 255.91
11.XXXXX.X2XXX.XXX.XXX.XXXXX.XXX	6,647,206.00	7,854,948.81	7,634,629.76	220,319.05
PROGRAM/FUNCTION 03000				
11.XXXXX.131XX.XXX.XXX.XXXXX.XXX	.00	1,266.45	1,385.67	Fido SVC 119.22-
11.XXXXX.833XX.XXX.XXX.XXXXX.XXX	18,285.00	18,285.00	18,285.00	COMMUNITY SVC .00
11.XXXXX.X3XXX.XXX.XXX.XXXXX.XXX	18,285.00	19,551.45	19,670.67	119.22-
PROGRAM/FUNCTION 04000				
11.XXXXX.146XX.XXX.XXX.XXXXX.XXX	.00	169.42	169.42	CAPITAL OUTLAY .00
11.XXXXX.149XX.XXX.XXX.XXXXX.XXX	.00	751.00	751.00	CAPITAL OUTLAY .00
11.XXXXX.X4XXX.XXX.XXX.XXXXX.XXX	.00	920.42	920.42	.00
PROGRAM/FUNCTION 05000				
11.XXXXX.151XX.XXX.XXX.XXXXX.XXX	80,391.00	83,391.00	80,390.40	DEBT SVC 3,000.60
11.XXXXX.X5XXX.XXX.XXX.XXXXX.XXX	80,391.00	83,391.00	80,390.40	3,000.60
PROGRAM/FUNCTION 06000				
11.XXXXX.761XX.XXX.XXX.XXXXX.XXX	228,024.00	292,687.21	292,887.86	TRANSFER OUT 200.65-

Prepared By Client

DATE - 1/26/16
 TIME - 12:25:56
 PROG - GNL.570
 REPT - EXPS BY FUNC 2

BARBOUR COUNTY SCHOOLS
 EXPENSES BY FUNCTION
 June 30, 2015

ACCOUNT NUMBER / TITLE	ORIGINAL BUDGET	FINAL BUDGET	YTD TRANS	COMPAR BUDG TO ACTUAL
11. XXXXX.762XX.XXX.XXX.XXXX.XXXX.XX	.00	18,993.82	18,993.82	TRANSFER OUT .00
11. XXXXX.763XX.XXX.XXX.XXXX.XXXX.XX	110,395.00	501,412.40	.00	501,412.40
11. XXXXX.X6XXX.XXX.XXX.XXXX.XXXX.XX	338,419.00	813,093.43	311,881.68	501,211.75
11. XXXXX.XXXX.XXX.XXX.XXXX.XXXX.XX COUNTY BOARD	18,057,507.00	21,213,072.50	20,100,308.24	1,112,764.26
FUND 41 PERMANENT IMPROVEMENT PROGRAM/FUNCTION 04000				
41. XXXXX.147XX.XXX.XXX.XXXX.XXXX.XX	.00	263,173.11	235,358.11	CAPITAL OUTLAY 27,815.00
41. XXXXX.X4XXX.XXX.XXX.XXXX.XXXX.XX	.00	263,173.11	235,358.11	27,815.00
PROGRAM/FUNCTION 06000				
41. XXXXX.763XX.XXX.XXX.XXXX.XXXX.XX	.00	246,978.17	.00	246,978.17
41. XXXXX.X6XXX.XXX.XXX.XXXX.XXXX.XX	.00	246,978.17	.00	246,978.17
41. XXXXX.XXXX.XXX.XXX.XXXX.XXXX.XX PERMANENT IMPROVEMENT	.00	510,151.28	235,358.11	274,793.17
FUND 51 BUILDING PROJECTS PROGRAM/FUNCTION 06000				
51. XXXXX.761XX.XXX.XXX.XXXX.XXXX.XX	.00	10,931.01	10,931.01	TRANSFER OUT .00
51. XXXXX.763XX.XXX.XXX.XXXX.XXXX.XX	.00	16,205.62	.00	16,205.62
51. XXXXX.X6XXX.XXX.XXX.XXXX.XXXX.XX	.00	27,136.63	10,931.01	16,205.62
51. XXXXX.XXXX.XXX.XXX.XXXX.XXXX.XX BUILDING PROJECTS	.00	27,136.63	10,931.01	16,205.62
FUND 61 SPECIAL REVENUE FUND PROGRAM/FUNCTION 01000				
61. XXXXX.111XX.XXX.XXX.XXXX.XXXX.XX	1,393,755.00	2,022,847.62	1,261,801.15	761,046.47
61. XXXXX.212XX.XXX.XXX.XXXX.XXXX.XX	528,990.00	559,931.71	394,773.98	165,157.73
61. XXXXX.313XX.XXX.XXX.XXXX.XXXX.XX	86,482.00	200,998.07	155,770.92	45,227.15
61. XXXXX.414XX.XXX.XXX.XXXX.XXXX.XX	43,200.00	46,098.73	46,449.82	351.09-
61. XXXXX.616XX.XXX.XXX.XXXX.XXXX.XX	23,150.00	41,527.96	26,717.02	14,810.94
61. XXXXX.X1XXX.XXX.XXX.XXXX.XXXX.XX	2,075,577.00	2,871,404.09	1,885,512.89	INST 985,891.20
PROGRAM/FUNCTION 02000				
61. XXXXX.121XX.XXX.XXX.XXXX.XXXX.XX	11,439.00	113,807.19	86,935.31	STUDENT 26,871.88
61. XXXXX.122XX.XXX.XXX.XXXX.XXXX.XX	364,727.00	1,177,212.19	662,227.63	INST STAFF 514,984.56
61. XXXXX.123XX.XXX.XXX.XXXX.XXXX.XX	.00	132.90	128.90	CENT ADMIN 4.00
61. XXXXX.124XX.XXX.XXX.XXXX.XXXX.XX	9,375.00	6,198.46	2,944.61	SCHOOL ADMIN 3,253.85
61. XXXXX.125XX.XXX.XXX.XXXX.XXXX.XX	3,366.00	5,679.05	5,679.08	CENT SVC .03-
61. XXXXX.126XX.XXX.XXX.XXXX.XXXX.XX	.00	3,189.31	2,929.75	O & M 259.56
61. XXXXX.127XX.XXX.XXX.XXXX.XXXX.XX	209,429.00	275,221.42	185,615.86	STUDENT TRANS 89,605.56

Prepared By Client

DATE - 1/26/16
 TIME - 12:25:56
 PROG - GNL.570
 REPT - EXPS BY FUNC 2

BARBOUR COUNTY SCHOOLS
 EXPENSES BY FUNCTION
 June 30, 2015

ACCOUNT NUMBER / TITLE	ORIGINAL BUDGET	FINAL BUDGET	YTD TRANS	COMPAR BUDG TO ACTUAL
61.XXXXX.221XX.XXX.XXX.XXXX.XXXX.XX	11,221.00	209,119.97	163,767.21	STUDENT 45,352.76
61.XXXXX.222XX.XXX.XXX.XXXX.XXXX.XX	116,435.00	161,381.67	131,238.67	INST STAFF 30,143.00
61.XXXXX.227XX.XXX.XXX.XXXX.XXXX.XX	.00	1,066.50	1,066.50	STUDENT TRANS .00
61.XXXXX.324XX.XXX.XXX.XXXX.XXXX.XX	39,835.00	40,162.63	39,762.59	SCHOOL ADMIN 400.04
61.XXXXX.327XX.XXX.XXX.XXXX.XXXX.XX	.00	2,050.72	2,050.72	STUDENT TRANS .00
61.XXXXX.X2XXX.XXX.XXX.XXXX.XXXX.XX	765,827.00	1,995,222.01	1,284,346.83	710,875.18
PROGRAM/FUNCTION 03000				
61.XXXXX.131XX.XXX.XXX.XXXX.XXXX.XX	1,159,405.00	1,376,517.77	1,441,136.36	FOOD SVC 64,618.59-
61.XXXXX.033XX.XXX.XXX.XXXX.XXXX.XX	.00	1,000.00	.00	1,000.00
61.XXXXX.X3XXX.XXX.XXX.XXXX.XXXX.XX	1,159,405.00	1,377,517.77	1,441,136.36	63,618.59-
PROGRAM/FUNCTION 04000				
61.XXXXX.149XX.XXX.XXX.XXXX.XXXX.XX	.00	26,533.78	300.00	CAPITAL OUTLAY 26,233.78
61.XXXXX.X4XXX.XXX.XXX.XXXX.XXXX.XX	.00	26,533.78	300.00	26,233.78
PROGRAM/FUNCTION 06000				
61.XXXXX.761XX.XXX.XXX.XXXX.XXXX.XX	119,941.00	184,353.44	169,110.29	TRANSFER OUT 15,243.15
61.XXXXX.762XX.XXX.XXX.XXXX.XXXX.XX	.00	1,050.00	1,050.00	TRANSFER OUT .00
61.XXXXX.763XX.XXX.XXX.XXXX.XXXX.XX	.00	471,136.55	.00	471,136.55
61.XXXXX.X6XXX.XXX.XXX.XXXX.XXXX.XX	119,941.00	656,539.99	170,160.29	486,379.70
61.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX	4,120,750.00	6,927,217.64	4,781,456.37	2,145,761.27
SPECIAL REVENUE FUND				
REPORT TOTAL	22,178,257.00	28,677,578.05	25,128,053.73	3,549,524.32

PAYROLL RELATED





PAYROLL RELATED

- Compensated Absences
 - OPEB Liability
 - PEIA Contributions Report
 - Annual ED Report
 - Teachers Retirement System Audit Report GASB 68
 - Support for GASB 68 calculations
- <E:\BBE OPEB Liability.pdf>

Prepared By
Client

OPEB Liability

AMH, 8/10/2015

Barbour County Board of Education			
OPEB Liability			
June 30, 2015			
Invoiced Amount as of June 2015		\$ 591,938.35	From w/p P-1B-1
Add: Pre March 2008 Balance		111,675.93	From w/p P-1B-1
Subtract: Invoiced Amounts After June 2012, which is July 2012, August 2012 and September 2012		\$ 703,614.28	
OPEB Credit for FY08	\$ (77,663.49)		From w/p P-1C-1
OPEB Credit for FY09	\$ (60,547.79)		From w/p P-1C-1
OPEB Credit for FY10	\$ (2,123,374.34)		From w/p P-1C-1
OPEB Credit for FY11	\$ (1,906,782.15)		From w/p P-1C-1
OPEB Credit for FY12	\$ (1,955,670.46)		From w/p P-1C-2
OPEB Credit for FY13	\$ (16,230.27)		From w/p P-1C-3
OPEB Credit for FY14	\$ (35,107.18)		From w/p P-1C-4
OPEB Credit for FY15	\$ (314,698.04)		From w/p P-1C-5
Total Credits	(6,490,073.72)		
Total OPEB Liability at 6/30/15		\$ 703,614.28	
		11,00462.004	To T/B
Amnt recorded as OPEB liability for FY08	\$ 102,455.00		From w/p P-1D-1
OPEB Credit for FY08	\$ (77,663.49)		
Net FY08 Liability		\$ 24,791.51	
Amnt recorded as OPEB liability for FY09	\$ 65,024.00		From w/p P-1D-1
OPEB Credit for FY09	\$ (60,547.79)		
Net FY09 Liability		\$ 4,476.21	
Amnt recorded as OPEB liability for FY10	\$ 2,355,904.00		From w/p P-1D-2
OPEB Credit for FY10	\$ (2,123,374.34)		
Net FY10 Liability		\$ 232,529.66	
Amnt recorded as OPEB liability for FY11	\$ 2,105,514.45		From w/p P-1D-3
OPEB Credit for FY11	\$ (1,906,782.15)		
Net FY11 Liability		\$ 198,732.30	
Amnt recorded as OPEB liability for FY12	\$ 2,158,468.39		From w/p P-1D-4
OPEB Credit for FY12	\$ (1,955,670.46)		
Net FY12 Liability		\$ 202,797.93	
Amnt recorded as OPEB liability for FY13	\$ 17,872.00		From w/p P-1D-5
OPEB Credit for FY13	\$ (16,230.27)		
Net FY13 Liability		\$ 1,641.73	
Amnt recorded as OPEB liability for FY14	\$ 41,691.00		
OPEB Credit for FY14	\$ (35,107.18)		
Net FY14 Liability		\$ 6,583.82	
Amnt recorded as OPEB liability for FY15	\$ 346,759.16		To w/p P-1E-1
OPEB Credit for FY15	\$ (314,698.04)		To w/p P-1E-1
Net FY14 Liability		\$ 32,061.12	
Reconciled OPEB Liability at 6/30/15		\$ 703,614.28	
These Amounts Changed from FY12 & FY13 PEIA Reports:			
Pre-March 2008 Balance	\$ 111,675.93		From w/p P-1B-1
Past Balance for March 2008 (FY14 PEIA report had \$13,995.62)	\$ 14,087.16		From w/p P-1B-1
Past Balance for April 2008 (FY14 PEIA Report had \$13,904.08)	\$ 13,995.62		From w/p P-1B-1
Past Balance for May 2008 (FY14 PEIA Report had \$14,248.14)	\$ 14,339.68		From w/p P-1B-1
Past Balance for June 2008 (FY14 PEIA Report had (\$67,396.56))	\$ (67,305.02)		From w/p P-1B-1
Past Balance for July 2008	\$ 22,124.65		From w/p P-1B-1
Past Balance for August 2008	\$ 20,090.00		From w/p P-1B-1
Past Balance for September 2008	\$ 20,891.95		From w/p P-1B-1
Past Balance for October 2008	\$ 21,133.25		From w/p P-1B-1
Past Balance for November 2008	\$ 22,318.10		From w/p P-1B-1
Past Balance for December 2008	\$ 21,632.80		From w/p P-1B-1
Past Balance for January 2009	\$ 22,161.75		From w/p P-1B-1
Past Balance for February 2009	\$ 23,223.75		From w/p P-1B-1
Past Balance for March 2009	\$ 23,371.75		From w/p P-1B-1
Past Balance for April 2009	\$ 23,371.75		From w/p P-1B-1

Barbour County Board of Education		
OPEB Liability		
June 30, 2015		
Past Balance for May 2009	\$ 23,845.25	From w/p P-1B-1
Past Balance for June 2009	\$ (177,113.07)	From w/p P-1B-1
Past Balance for July 2009	\$ 196,773.90	From w/p P-1B-1
Past Balance for August 2009	\$ 197,395.90	From w/p P-1B-1
Past Balance for September 2009	\$ 193,589.90	From w/p P-1B-1
Past Balance for October 2009	\$ 196,330.50	From w/p P-1B-1
Past Balance for November 2009	\$ 197,137.70	From w/p P-1B-1
Past Balance for December 2009	\$ 198,860.10	From w/p P-1B-1
Past Balance for January 2010	\$ 200,716.70	From w/p P-1B-1
Past Balance for February 2010	\$ 199,067.30	From w/p P-1B-1
Past Balance for March 2010	\$ 201,350.90	From w/p P-1B-1
Past Balance for April 2010	\$ 199,828.50	From w/p P-1B-1
Past Balance for May 2010	\$ 197,544.90	From w/p P-1B-1
Past Balance for June 2010	\$ 198,071.90	From w/p P-1B-2
Past Balance for July 2010	\$ 180,218.50	From w/p P-1B-2
Past Balance for August 2010	\$ 179,124.50	From w/p P-1B-2
Past Balance for September 2010	\$ 177,226.50	From w/p P-1B-2
Past Balance for October 2010	\$ 178,710.50	From w/p P-1B-2
Past Balance for November 2010	\$ 177,226.50	From w/p P-1B-2
Past Balance for December 2010	\$ 177,226.50	From w/p P-1B-2
Past Balance for January 2011 (FY13 PEIA report had \$175,412.50)	\$ 176,154.50	From w/p P-1B-2
Past Balance for February 2011 (FY13 PEIA report had \$175,412.50)	\$ 176,154.50	From w/p P-1B-2
Past Balance for March 2011 (FY13 PEIA report had \$173,421.50)	\$ 174,163.50	From w/p P-1B-2
Past Balance for April 2011 (FY13 PEIA report had \$173,421.50)	\$ 174,163.50	From w/p P-1B-2
Past Balance for May 2011 (FY13 PEIA report had \$173,508.50)	\$ 174,250.50	From w/p P-1B-2
Past Balance for June 2011 (FY13 PEIA report had \$173,508.50)	\$ 174,250.50	From w/p P-1B-2
Past Balance for July 2011	\$ 175,972.50	From w/p P-1B-2
Past Balance for August 2011	\$ 176,481.50	From w/p P-1B-2
Past Balance for September 2011	\$ 182,226.50	From w/p P-1B-2
Past Balance for October 2011	\$ 180,297.50	From w/p P-1B-2
Past Balance for November 2011	\$ 180,297.50	From w/p P-1B-2
Past Balance for December 2011	\$ 180,297.50	From w/p P-1B-2
Past Balance for January 2012	\$ 179,016.00	From w/p P-1B-2
Past Balance for February 2012	\$ 177,691.00	From w/p P-1B-2
Past Balance for March 2012	\$ 176,974.00	From w/p P-1B-2
Past Balance for April 2012 (FY12 PEIA report had \$178,221)	\$ 177,427.00	From w/p P-1B-2
Past Balance for May 2012 (FY12 PEIA report had \$177,427)	\$ 176,633.00	From w/p P-1B-2
Past Balance for June 2012 (FY12 PEIA report had \$178,298.50)	\$ (5,946,533.73)	From w/p P-1B-2
Past Balance for July 2012	\$ 700.50	From w/p P-1B-2
Past Balance for August 2012	\$ 974.50	From w/p P-1B-2
Past Balance for September 2012	\$ 1,372.50	From w/p P-1B-2
Past Balance for October 2012	\$ 1,372.50	From w/p P-1B-2
Past Balance for November 2012	\$ 1,741.00	From w/p P-1B-2
Past Balance for December 2012	\$ 1,820.00	From w/p P-1B-2
Past Balance for January 2013	\$ 1,917.00	From w/p P-1B-2
Past Balance for February 2013 (FY13 PEIA report had \$1,954.00)	\$ 1,595.00	From w/p P-1B-2
Past Balance for March 2013 (FY13 PEIA report had \$1,875.00)	\$ 1,516.00	From w/p P-1B-2
Past Balance for April 2013 (FY13 PEIA report had \$1,875.00)	\$ 1,516.00	From w/p P-1B-2
Past Balance for May 2013 (FY13 PEIA report had \$2,033.00)	\$ 1,674.00	From w/p P-1B-2
Past Balance for June 2013 (FY13 PEIA report had (\$13,611.27))	\$ (13,970.27)	From w/p P-1B-2
Past Balance for July 2013	\$ 2,839.00	From w/p P-1B-2
Past Balance for August 2013	\$ 3,045.00	From w/p P-1B-2
Past Balance for September 2013	\$ 3,391.00	From w/p P-1B-2
Past Balance for October 2013	\$ 3,040.00	From w/p P-1B-3
Past Balance for November 2013	\$ 2,852.00	From w/p P-1B-3
Past Balance for December 2013	\$ 3,268.00	From w/p P-1B-3
Past Balance for January 2014	\$ 3,178.00	From w/p P-1B-3
Past Balance for February 2014	\$ 3,559.00	From w/p P-1B-3
Past Balance for March 2014	\$ 3,311.50	From w/p P-1B-3
Past Balance for April 2014	\$ 3,506.50	From w/p P-1B-3
Past Balance for May 2014	\$ 3,424.50	From w/p P-1B-3
Past Balance for June 2014	\$ (31,487.88)	From w/p P-1B-3
Past Balance for July 2014	\$ 28,257.50	From w/p P-1B-3
Past Balance for August 2014	\$ 28,032.50	From w/p P-1B-3

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Barbour County Board of Education			
OPEB Liability			
June 30, 2015			
Past Balance for September 2014	\$	28,452.50	From w/p P-1B-3
Past Balance for October 2014	\$	28,452.50	From w/p P-1B-3
Past Balance for November 2014	\$	28,541.50	From w/p P-1B-3
Past Balance for December 2014	\$	28,736.50	From w/p P-1B-3
Past Balance for January 2015	\$	29,156.50	From w/p P-1B-3
Past Balance for February 2015	\$	29,156.50	From w/p P-1B-3
Past Balance for March 2015	\$	28,467.00	From w/p P-1B-3
Past Balance for April 2015	\$	29,421.00	From w/p P-1B-3
Past Balance for May 2015	\$	29,500.00	From w/p P-1B-3
Past Balance for June 2015	\$	(284,479.04)	From w/p P-1B-3
<i>Calculated OPEB liability</i>	\$	703,614.28	\$ 703,614.28
Difference			\$ -

CAPITAL ASSETS

[E:\BBE Capital Assets.pdf](#)



BCBOE Accounting Report updated to June 30 2015

Tag	Loc.	Bldg	Flr.	Room #	Class	Qty	Description	Mfg.	Model	Serial	Acq. Year	Life	Acq. Cost	Curr Dep	B Dep	E Dep	B Bk Val	E Bk Val	Pnc			
902				0	7	1	1990, Original Construction Cost Est.			BUS GARAGE	1/1/1990	40	17,863	0	17,863	17,863	0	0	0			
101				0	16	1	2010, HVAC System			KASSON ELEMENTARY/MIDDLE	8/23/2009	20	472,738	33,837	116,164	141,821	354,564	330,917	11			
101				0	15	1	2010, Sprinkler System			KASSON ELEMENTARY/MIDDLE	8/23/2009	20	27,906	1,116	5,585	16,686	22,320	21,204	11			
101				0	16	1	2010, Roof			KASSON ELEMENTARY/MIDDLE	8/23/2009	20	250,861	13,043	55,215	72,258	196,546	182,603	11			
101				0	19	1	2010, Renovations To Building			KASSON ELEMENTARY/MIDDLE	8/23/2009	30	1,385,707	62,857	314,284	377,141	1,371,422	1,508,366	11			
101				0	11	1	1990, Original Construction Cost Est.			KASSON ELEMENTARY/MIDDLE	1/1/1990	40	2,573,854	64,341	12,219,777	2,294,118	383,877	288,536	11			
201				0	11	1	1999, Addition Cost Est.			BELINGTON ELEMENTARY	1/1/1998	40	593,281	14,327	344,648	259,473	348,435	330,808	11			
501				0	11	1	1969, Original Construction Cost Est.			BELINGTON ELEMENTARY	1/1/1988	40	604,295	0	604,295	604,295	0	0	11			
202				0	11	1	2012, Addition Cost			JUNIOR ELEMENTARY	5/23/2011	40	503,719	12,393	37,779	50,372	463,940	453,247	11			
202				0	11	1	1980, Original Construction Cost Est.			JUNIOR ELEMENTARY	1/1/1980	40	930,142	23,379	806,580	829,939	123,582	105,203	11			
203				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	12/31/2014	20	13,488	674	0	674	13,488	12,914	47			
203				0	11	1	1980, Original Construction Cost Est.			MT. VERNON ELEMENTARY	1/1/1980	40	950,338	23,758	819,667	545,425	130,671	106,913	11			
203				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	7/21/2015	20	25,063	627	0	627	25,063	24,456	47			
203				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	2/27/2015	20	10,494	260	0	260	10,494	10,144	47			
203				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	4/1/2015	20	9,268	232	0	232	9,268	9,036	47			
203				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	11/30/2014	20	59,498	2,972	0	2,972	59,436	56,464	47			
203				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	11/1/1996	40	556,403	13,965	258,874	270,758	299,505	284,644	11			
204				0	11	1	1998, Addition Cost Est.			PHILIPPI ELEMENTARY	1/1/1970	40	1,067,657	0	1,067,657	0	0	0	11			
204				0	11	1	1970, Original Construction Cost Est.			PHILIPPI ELEMENTARY	2/27/2015	20	10,404	260	0	260	10,404	10,144	47			
205				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	4/1/2015	20	9,268	232	0	232	9,268	9,036	47			
205				0	11	1	1980, Original Construction Cost Est.			VOLGA CENTURY ELEMENTARY	1/1/1950	40	935,141	23,379	806,580	629,938	126,582	105,203	11			
205				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	11/30/2014	20	59,498	2,972	0	2,972	59,436	56,464	47			
205				0	16	1	2015, Roofing Project			BOGGS ROOFING, INC.	12/31/2014	20	13,488	674	0	674	13,488	12,914	47			
205				0	15	1	2015, Roofing Project			BOGGS ROOFING, INC.	7/21/2015	20	25,063	627	0	627	25,063	24,456	47			
302				0	11	1	1980, Addition Cost Est.			BELINGTON MIDDLE SCHOOL	1/1/1980	40	927,708	20,693	713,898	734,591	113,810	93,117	11			
302				0	11	1	1979, Original Construction Cost Est.			BELINGTON MIDDLE SCHOOL	1/1/1979	40	1,743,468	43,512	1,544,665	1,568,177	156,803	152,291	11			
303				0	11	1	1980, Original Construction Cost Est.			PHILIPPI MIDDLE SCHOOL	1/1/1980	40	3,141,526	78,536	2,709,586	2,788,004	437,980	353,422	11			
501				0	11	1	1993, Original Construction Cost Est.			PHILIP BARBOUR HIGH SCHOOL	1/1/1963	40	485,659	0	485,659	485,659	0	0	11			
501				0	11	1	1964, Gym Annex			PHILIP BARBOUR HIGH SCHOOL	8/1/1963	40	239,589	0	239,589	239,589	0	0	11			
501				0	16	1	2009, Old Gyms Heating Units			PHILIP BARBOUR HIGH SCHOOL	4/13/2009	20	39,000	1,850	10,725	12,675	28,275	26,326	11			
501				0	15	1	2004, Fire Suppression System			PHILIP BARBOUR HIGH SCHOOL	6/30/2004	25	208,940	6,358	87,765	96,112	121,155	112,828	11			
501				0	11	1	2004, PHS Food Service			PHILIP BARBOUR HIGH SCHOOL	6/30/2004	40	172,248	4,306	45,215	49,521	177,031	172,725	11			
501				0	11	1	2004, PHS Administration			PHILIP BARBOUR HIGH SCHOOL	6/30/2004	40	204,594	7,115	74,708	81,821	206,888	202,773	11			
501				0	17	1	2014, Capital Project, Energy	WENDEL ENERGY LLC		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	809,489	20,318	10,158	30,473	599,300	576,885	47			
501				0	11	1	2004, PHS Auditorium			PHILIP BARBOUR HIGH SCHOOL	6/30/2004	40	573,873	14,342	150,589	164,931	435,284	408,742	11			
501				0	17	1	2013, Capital Project, Energy	WENDEL		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	71,697	2,390	1,195	3,565	70,502	68,112	43			
501				0	11	1	2004, PHS Athletic			PHILIP BARBOUR HIGH SCHOOL	5/30/2004	40	1,480,637	37,273	391,371	428,644	1,099,566	1,062,293	11			
501				0	17	1	2013, Capital Project, Energy	WENDEL		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	26,712	990	495	1,485	28,217	28,226	43			
501				0	17	1	2013, Capital Project, Energy	WENDEL		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	42,742	1,425	712	2,137	42,030	40,605	45			
501				0	17	1	2013, Capital Project, Energy	THRASHER ENGINEERING		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	10,125	538	189	305	9,365	9,618	43			
501				0	17	1	2013, Capital Project, Energy	THRASHER ENGINEERING & ST	\$1400 IS FOR STATE FIRE M	PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	66,001	2,667	1,433	4,300	84,568	81,701	43			
501				0	17	1	2013, Capital Project, Energy	HUFFMAN CORPORATION		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	668,739	22,291	11,748	33,437	657,994	635,302	47			
501				0	17	1	2014, Capital Project, Energy			PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	557,287	27,864	125,350	163,284	431,897	404,033	11			
501				0	16	1	2010, Metal Roof			PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	72,990	2,433	1,219	3,680	71,774	69,340	47			
501				0	17	1	2014, Capital Project, Energy	ALPHA MECHANICAL SERVICES		PHILIP BARBOUR HIGH SCHOOL	5/31/2014	30	20,900	697	0	697	20,603	19,855	47			
501				0	17	1	2014, Capital Project, Energy	THRASHER ENGINEERING		PHILIP BARBOUR HIGH SCHOOL	5/30/2014	20	10,807	1,540	6,932	8,472	23,878	22,339	11			
501				0	16	1	2010, Solar Panel			PHILIP BARBOUR HIGH SCHOOL	12/31/2004	20	5,030,539	251,547	2,515,470	2,787,016	2,315,419	2,283,923	11			
501				0	16	1	2004, PHS HVAC			PHILIP BARBOUR HIGH SCHOOL	6/30/2004	30	134,297	4,477	47,004	51,481	87,293	82,616	11			
501				0	19	1	2004, PHS Mechanical			PHILIP BARBOUR HIGH SCHOOL	6/30/2004	40	9,320,024	245,852	2,679,342	2,824,993	7,246,722	7,001,071	11			
501				0	11	1	2004, PHS Instruction			PHILIP BARBOUR HIGH SCHOOL	6/31/2014	30	5,100	170	55	255	5,075	4,845	45			
501				0	17	1	2013, Capital Project, Energy	THRASHER ENGINEERING		PHILIP BARBOUR HS CTC	9/3/2009	20	189,838	24,492	122,460	146,951	387,378	342,881	11			
501	B			0	10	1	2010, Roof			PHILIP BARBOUR HS CTC	8/1/1990	40	1,186,317	30,655	1,008,269	1,038,027	177,848	146,290	11			
501	C			0	19	1	2008, Air Conditioning/Heating Module			PHILIP BARBOUR HS ANNEX	3/3/2006	20	7,029	357	2,997	3,339	4,042	3,890	11			
501	C			0	11	1	1991, Original Construction Cost Est.			PHILIP BARBOUR HS ANNEX	9/30/1991	40	616,917	18,473	263,614	379,287	266,303	239,830	11			
501	D			0	5	1	1980, Original Construction Cost Est.			PHILIP BARBOUR HS TRACTOR SHED	1/1/1970	30	16,305	0	16,305	16,305	0	0	11			
501	E			0	7	1	1970, Original Construction Cost Est.			PHILIP BARBOUR HS FIELD HOUSE	1/1/1970	40	69,012	0	69,012	69,012	0	0	11			
501	F			0	5	1	1970, Original Construction Cost Est.			PHILIP BARBOUR HS OLD PRESS BOX	1/1/1970	30	5,962	0	5,962	5,962	0	0	11			
501	G			0	4	1	2010, Original Construction Cost			PHILIP BARBOUR HS NEW PRESS BOX W/Blotchess	1/1/2010	25	174,482	6,978	31,407	38,379	143,081	136,073	11			
501	H			0	6	1	1970, Original Construction Cost Est.			PHILIP BARBOUR HS CONCESSION	1/1/1970	30	5,975	0	5,975	5,975	0	0	11			
501	I			0	4	1	1970, Original Construction Cost Est.			PHILIP BARBOUR HS BASEBALL PRESS BOX	1/1/1970	28	5,891	0	5,891	5,891	0	0	11			
501	J			0	3	1	1980, Original Construction Cost Est.			PHILIP BARBOUR HS MEATS AREA	1/1/1980	30	38,517	0	38,517	38,517	0	0	11			
501	JK			0	4	1	1980, Original Construction Cost Est.			PHILIP BARBOUR HS GREENHOUSE	1/1/1980	28	11,694	438	11,656	11,894	238	0	11			
												Totals				40,670,164	1,164,818	20,461,522	22,006,538	18,828,243	18,893,628	

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K-1.3



CAPITAL ASSETS

- Listing of all Capital Assets
- Listing of Capital Asset Additions
- Listing of Capital Asset Deletions
- Depreciation Schedule



DEBT SERVICE

- Municipal Bond Commission Statements
- QZAB support
- Capital lease support



ENCUMBRANCES/FUND EQUITY

- Listing of outstanding encumbrances
- Breakdown of Fund Balance
- <E:\BBE Encumbrances.pdf>

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BARBOUR COUNTY SCHOOLS
 Outstanding Encumbrances Listing

PO NUMBER	PO DATE	ATTENTION	VENDOR	DESCRIPTION	ENCUMBRANCE
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	YSI 550A	787.50
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	YSI PH METER	103.50
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	PH BUFFERS PH 4.01,7.00,9.18,10.01	75.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	AMMONIA TEST KIT	58.40
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	CHLORINE COLORMETER	399.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	DPD TOTAL CHLORINE 100 PK.	20.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	ALKALINITY TEST KIT	35.60
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	RAVEN SETTLEOMETER KITS	136.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	SLUDGE JUDGE II	111.80
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	SECCHI DISK	58.95
11.00000.12611.612.101.0000.0000.00			CUSTODIAL SUPPLIES		1,785.75
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	YSI 550A	787.50
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	YSI PH METER	103.50
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	PH BUFFERS PH 4.01,7.00,9.18,10.01	75.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	AMMONIA TEST KIT	58.40
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	CHLORINE COLORMETER	399.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	DPD TOTAL CHLORINE 100 PK	20.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	ALKALINITY TEST KIT	35.60
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	RAVEN SETTLEOMETER KITS	136.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	SLUDGE JUDGE II	111.80
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	SECCHI DISK	58.95
11.00000.12611.612.203.0000.0000.00			CUSTODIAL SUPPLIES		1,785.75
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	YSI 550A	787.50
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	YSI PH METER	103.50
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	PH BUFFERS PH 4.01,7.00,9.18,10.01	75.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	AMMONIA TEST KIT	58.40
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	CHLORINE COLORMETER	399.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	DPD TOTAL CHLORINE 100 PK	20.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	ALKALINITY TEST KIT	35.60
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	RAVEN SETTLEOMETER KITS	136.00
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	SLUDGE JUDGE II	111.80
201500879 PO	6/01/15	GLENN SWEET	20572 UNITED BANK INC.	SECCHI DISK	58.95
11.00000.12611.612.205.0000.0000.00			CUSTODIAL SUPPLIES		1,785.75
201500861 PO	5/20/15	BRETT MICK	10 A-1 SEPTIC TANK CLEANING PUMP GREASE TRAPS AT VOTEC AND FOOTBALL		380.00
11.00000.12621.431.501.0000.0000.00			REPAIR/MAINT SVC-NON TECH		380.00
201500785 PO	3/20/15	M.GEORGE	2575 BELINGTON COMMUNITY MEDI BLANKET PURCHASE ORDER FOR BUS DRIVER		3,200.00
11.00000.12711.341.002.0000.0000.00			OTHER PROF SERVCIES		3,200.00
201500822 PO	4/20/15	GLENN SWEET	20572 UNITED BANK INC.	LODGING AT WATERFRONT PLACE IN	405.00
61.01507.12213.582.001.0000.0000.00			STAFF TRAVEL - OUT COUNTY		405.00
201500344 PO	9/24/14	J.KITTLE	8072 FRED EBERLE TECHNICAL CE BLANKET PURCHASE ORDER FOR STUDENT		4,500.00
61.01520.11111.591.501.0000.0000.00			PUR SVC-LEA IN STATE		4,500.00
201500897 PO	6/18/15	GERALD FURBY	20572 UNITED BANK INC.	OCCUPANCY TAX COULD BE ADDED (16.40%)	303.40
61.05510.31361.583.501.0000.0000.00			STAFF TRAVEL-OUT OF STATE		303.40
201500830 PO	4/23/15	TONYA FERGUSON	20572 UNITED BANK INC.	WATERFRONT HOTEL, MORGANTOWN, WV--1 ROOM	300.00
61.05510.31391.582.501.0000.0000.00			STAFF TRAVEL - OUT COUNTY		300.00

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Client

M-5

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BARBOUR COUNTY SCHOOLS
 Outstanding Encumbrances Listing

PO NUMBER	PO DATE	ATTENTION	VENDOR	DESCRIPTION	ENCUMBRANCE
201500898 PO 61.05530.31345.583.501.0000.0000.00	6/18/15	BRANDON ANTION/ ANTION/	20572 UNITED BANK INC. STAFF TRAVEL-OUT OF STATE	EACH ROOM FOR 4 NIGHTS INCLUDING	1,822.64 1,822.64
201500897 PO 61.05530.31361.583.501.0000.0000.00	6/18/15	GERALD FURBY	20572 UNITED BANK INC. STAFF TRAVEL-OUT OF STATE	HOTEL ROOMS FOR FBLA NATL CONF IN	1,850.00 1,850.00
201400926 PO 201400926 PO 61.07410.12213.321.501.0000.0000.00	5/20/14	DR. SUPER	14940 NEW TECHNOLOGY NETWORK L 14940 NEW TECHNOLOGY NETWORK L PROF EDUCATOR SERVICES	NEW TECH CONTRACT FOR FY16 NEW TECH CONTRACT FOR FY17	56,100.00 56,800.00 112,900.00
201500625 PO 61.07510.11111.652.303.0000.0000.00	2/10/15		16326 POMEROY IT SOLUTIONS HARDWARE SUPPLIES-STUDENT	LENOVO THINKPAD 11E MINI NOTEBOOK	23,760.00 23,760.00
201500868 PO 61.07510.12213.583.303.0000.0000.00	5/26/15	DAVE NEFF	20572 UNITED BANK INC. STAFF TRAVEL-OUT OF STATE	BLANKET PURCHASE ORDER FOR STAFF TO	6,682.12 6,682.12
201500725 PO 61.13410.11111.653.201.0000.0000.00	3/12/15	JEFF KITTLE	21728 WVNET SOFTWARE SUPPLIES-STUDENT	UR CAST SOFTWARE PER STUDENT FEE PLUS	592.50 592.50
201500631 PO 201500633 PO 61.41510.12170.611.204.0000.0000.00	2/12/15	CONNIE MUNDY	1789 SCHOOL MATE 1787 SCHOOL DATEBOOKS, INC. SUPPLIES	STANDARD FOLDER F63 B7 P4 P5 THE CREATE DATEBOOK PLANNER	400.50 1,009.89 1,410.39
201500907 PO 201500908 PO 61.43510.21219.341.001.0000.0000.00	6/22/15	BOWEN/MILLER	5298 COX, AMY, PT, LLC 3074 BEST LIFE THERAPY, LLC OTHER PROF SERVICIES	BLANKET PURCHASE ORDER FOR CONTRACTED BLANKET PURCHASE ORDER FOR CONTRACTED	3,000.00 3,000.00 6,000.00
201500883 PO 201500883 PO 201500883 PO 201500883 PO 201500883 PO 61.43510.22140.619.001.0000.0000.00	6/03/15	BOWEN/LEPSCH	20572 UNITED BANK INC. 20572 UNITED BANK INC. 20572 UNITED BANK INC. 20572 UNITED BANK INC. 20572 UNITED BANK INC. OTHER SUPPLIES	Header Freight ABAS-3 SCHOOL KIT AGES 3-21 ABAS-3 PARENT FORM (PKG 25) ABAS-3 SCHOOL:TEACHER FORM (PKG 25) BASC-3 STARTER KIT W/1 YEAR Q GLOBAL	140.00 495.00 150.00 150.00 604.00 1,539.00
201500165 PO 61.88510.13121.431.004.0000.0000.00	8/06/14	RONDA JONES	10 A-1 SEPTIC TANK CLEANING REPAIR/MAINT SVC-NON TECH	BLANKET PURCHASE ORDER FOR ANNUAL GREASE	2,200.00 2,200.00
201500911 PO 61.88512.13121.636.204.0000.0000.00	6/24/15		19230 STOUT COMPANY, INC NON-FOOD EXPENDITURES	CARLISE 6 COMPT.#43960 12 IN A PACK	2,100.00 2,100.00

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M-5.1

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BARBOUR COUNTY SCHOOLS
Outstanding Encumbrances Listing

PO NUMBER	PO DATE	ATTENTION	VENDOR	DESCRIPTION	ENCUMBRANCE
FUND 000011	TOTAL				8,937.25
FUND 000061	TOTAL				166,365.05
ENCUMBRANCE GRAND TOTAL					175,302.30

To T-1

All of the above encumbrances are considered assigned for fund balance reporting purposes.

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M-S. 2

Fund Balance - Summary

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Barbour County Board of Education								
Fund Balance Breakdown								
June 30, 2015								
Fund 11								
Description	Non-Spendable	Restricted	Assigned	Committed	Unassigned	Totals	Fund Balance Reconciliation	Difference
Total Gross Fund Balance at 6/30/14 (agrees to audited financial statements)							\$ 639,230.49	
Excess (deficiency) of revenues collected over expenditures paid							\$ 267,292.29	
Prior Period Adjustment							\$ 42,434.26	
Prepaid Items	\$ 28,824.00					\$ 28,824.00		
Encumbrances			\$ 8,937.25			\$ 8,937.25		
Medicaid Reimbursements, 11.00305			\$ 70,000.00			\$ 70,000.00		
Board Approval Amount to Balance FY15 Budget			\$ 1,035,577.00			\$ 1,035,577.00		
Reserve for Earmarks		\$ -				\$ -		
Residual Fund Balance (negative is Assigned)			\$ (194,381.21)			\$ (194,381.21)		
Residual Fund Balance (positive is Unassigned)					\$ -	\$ -		
Totals	\$ 28,824.00	\$ -	\$ 920,133.04	\$ -	\$ -	\$ 948,957.04	\$ 948,957.04	\$ -
	11..00751.007	11..00752.007	11..00753.007	11..00771.007	11..00772.007			
	To T/B	To T/B	To T/B	To T/B	To T/B			

M-8



GRANTS

- Special Projects Worksheet (WVEIS)
 - Federal Grant Agreements
 - CN – RA allocation report for donated foods
 - CN – WVEIS Revenue Report
 - Indirect Costs – WVEIS Report
 - Grant drawdown request with supporting documentation
- <E:\BBE Special Projects Worksheet.pdf>
 - <E:\BBE RA Allocation.pdf>
 - <E:\BBE CN Revenue Report.pdf>
 - <E:\BBE Indirect Costs.pdf>

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/ Title	Revenues		Total	Expenditures		Total	Encumbered Receivable	Barmarked
	Prior Yrs	Curr Year		Prior Yrs	Curr Year			
59510	.00	108.44-	108.44-	.00	110.14 (7)	110.14	.00 11.70-	.00
PRIORITY SCHOOLS CONFEREN Current Year Budget: 1,671.00- 1,671.00 C#:GRTAWD04021500004739 CFDA Number:84.358 Grant Amount: 1,671.00 OED: 2015/01/15 LD: 2015/10/31								
595**	.00	42,627.72-	42,627.72-	.00	48,442.14	48,442.14	.00 5,814.42-	.00
Current Year Budget: 50,003.00- 50,003.00								
61420	13,255.64-	10,594.36-	23,850.00-	18,483.05	5,366.95 (8)	23,850.00	.00 .00	.00
FEDERAL ADULT BASIC EDUC Current Year Budget: 10,594.36- 5,366.95 C#:C000396507 CFDA Number:84.002 Grant Amount: 23,850.00 OED: 2015/06/30 LD: 2015/07/31								
614**	13,255.64-	10,594.36-	23,850.00-	18,483.05	5,366.95	23,850.00	.00 .00	.00
Current Year Budget: 10,594.36- 5,366.95								
61520	.00	18,921.09-	18,921.09-	.00	21,769.56 (8)	21,769.56	.00 2,848.47-	.00
FEDERAL ADULT BASIC EDUC Current Year Budget: 36,813.00- 36,813.00 C#:GRTAWD04021500001536 CFDA Number:84.002 Grant Amount: 36,813.00 OED: 2015/06/30 LD: 2015/07/31								
615**	.00	18,921.09-	18,921.09-	.00	21,769.56	21,769.56	.00 2,848.47-	.00
Current Year Budget: 36,813.00- 36,813.00								
70410	5,650.00-	.00	5,650.00-	3,850.00	1,800.00	5,650.00	.00 .00	.00
CTE-SUMULATED WORPLACE Current Year Budget: .00 1,800.00 C#:C000398462 CFDA Number:N/A Grant Amount: 5,650.00 OED: 2015/06/30 LD: 2015/07/31								
70420	1,000.00-	.00	1,000.00-	976.94	23.06 (9)	1,000.00	.00 .00	.00
SIMULATED WORKPLACE = FED Current Year Budget: .00 23.06 C#:C000409276 CFDA Number:17.267 Grant Amount: 1,000.00 OED: 2015/06/30 LD: 2015/07/31								

To C-2

Federal

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To C-2

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/ Title	Revenues		Total	Expenditures		Total	Encumbered Receivable	Earmarked
	Prior Yrs	Curr Year		Prior Yrs	Curr Year			
704**	6,650.00-	.00	6,650.00-	4,826.94	1,823.06	6,650.00	.00	.00
Current Year Budget:		.00			1,823.06			
70510	.00	15,117.00-	15,117.00-	.00	14,993.32	14,993.32	.00	123.68 State
PRE-ENG / ENG & TECHNICAL					15,117.00		.00	To T-2
Current Year Budget:		15,117.00-			15,117.00			
C#:GRTAWD04021500002073					CFDA Number:N/A			
Grant Amount:		15,117.00		OED: 2015/06/30	LD: 2015/07/31			
70511	.00	12,090.00-	12,090.00-	.00	11,008.99	11,008.99	.00	1,081.01 State
SIMULATED WORKPLACE					11,008.99		.00	To T-2
Current Year Budget:		12,090.00-			12,090.00			
C#:GRTAWD04021500003097					CFDA Number:N/A			
Grant Amount:		12,090.00		OED: 2015/06/30	LD: 2015/07/31			
70512	.00	1,537.00-	1,537.00-	.00	423.85	423.85	.00	1,113.15 State
SIMULATED WRKPLC-DRUGTEST					423.85		.00	To T-2
Current Year Budget:		1,537.00-			1,537.00			
C#:GRTAWD04021500002560					CFDA Number:N/A			
Grant Amount:		1,537.00		OED: 2015/06/30	LD: 2015/07/31			
70513	.00	2,000.00-	2,000.00-	.00	1,986.97	1,986.97	.00	13.03 State
CTE SIM WORKPLACE-STIPEND					1,986.97		.00	To T-2
Current Year Budget:		2,000.00-			2,000.00			
C#:GRTAWD04021500002596					CFDA Number:N/A			
Grant Amount:		2,000.00		OED: 2015/06/30	LD: 2015/07/31			
70514	.00	500.00-	500.00-	.00	.00	.00	.00	500.00 State
CTE SIMULATED WORKPLACE					.00		.00	To T-2
Current Year Budget:		500.00-			500.00			
C#:GRTAWD04021500004484					CFDA Number:N/A			
Grant Amount:		500.00		OED: 2015/06/30	LD: 2015/07/31			
705**	.00	31,244.00-	31,244.00-	.00	28,413.13	28,413.13	.00	2,830.87
Current Year Budget:		31,244.00-			31,244.00			
71410	19,915.00-	.00	19,915.00-	17,937.64	1,977.36	19,915.00	.00	.00
PROGRAM MODERNIZATION					1,977.36		.00	
Current Year Budget:		.00			1,977.36			
C#:C000396189					CFDA Number:N/A			
Grant Amount:		19,915.00		OED: 2015/06/30	LD: 2015/07/30			

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/ Title	Prior Yrs	Revenues Curr Year	Total	Prior Yrs	Expenditures Curr Year	Total	Encumbered Receivable	Earmarked
714**	19,915.00-	.00	19,915.00-	17,937.64	1,977.36	19,915.00	.00	.00
Current Year Budget:		.00			1,977.36			
71510	.00	31,447.00-	31,447.00-	.00	30,822.93	30,822.93	.00	624.07 State
PROGRAM MODERNIZATION					35,760.00			To T-2
Current Year Budget:		35,760.00-						
C#:GRTAWD04021500001134					CFDA Number:N/A			
Grant Amount:		35,760.00		OED: 2016/06/30	LD: 2016/07/31			
715**	.00	31,447.00-	31,447.00-	.00	30,822.93	30,822.93	.00	624.07
Current Year Budget:		35,760.00-			35,760.00			
72510	.00	1,960.00-	1,960.00-	.00	1,960.00	1,960.00	.00	.00
CTE ELECTRONIC RESOURCES					1,960.00			
Current Year Budget:		1,960.00-						
C#:GRTAWD04021500002993					CFDA Number:N/A			
Grant Amount:		1,960.00		OED: 2016/06/30	LD: 2016/07/31			
72511	.00	265.00-	265.00-	.00	.00	.00	.00	265.00 State
ELECTRONIC RESOURCES					265.00			To T-2
Current Year Budget:		265.00-						
C#:GRTAWD04021500003672					CFDA Number:N/A			
Grant Amount:		265.00		OED: 2016/06/30	LD: 2016/07/31			
725**	.00	2,225.00-	2,225.00-	.00	1,960.00	1,960.00	.00	265.00
Current Year Budget:		2,225.00-			2,225.00			
80411	100.00-	.00	100.00-	98.66	1.34	100.00	.00	.00
HOSPITALITY					1.34			
Current Year Budget:		.00						
C#:C000405982					CFDA Number:N/A			
Grant Amount:		100.00		OED: 2015/06/30	LD: 2015/07/31			
804**	100.00-	.00	100.00-	98.66	1.34	100.00	.00	.00
Current Year Budget:		.00			1.34			

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BARBOUR COUNTY SCHOOLS
Special Projects Worksheet
FUND 61 - FYE 6/30/15
FY: 2015

Proj/ Title	Prior Yrs	Revenues Curr Year	Total	Prior Yrs	Expenditures Curr Year	Total	Encumbered Receivable	Barmarked
80510	.00	150.00-	150.00-	.00	150.00	150.00	.00	.00
HOSPITALITY & TOURISM Current Year Budget: 150.00- 150.00 CFDA Number: N/A C#: GRTAWD04021500003110 Grant Amount: 150.00 OED: 2015/06/30 LD: 2015/07/31								
80511	.00	700.00-	700.00-	.00	561.85	561.85	.00	138.15 State
HOSPITALITY & TOURISM Current Year Budget: 700.00- 700.00 CFDA Number: N/A C#: GRTAWD04021500003974 Grant Amount: 700.00 OED: 2015/06/30 LD: 2015/07/31								
805**	.00	850.00-	850.00-	.00	711.85	711.85	.00	138.15
Current Year Budget: 850.00- 850.00								
84550	.00	6,471.77-	6,471.77-	.00	10,132.29 (10)	10,132.29	3,660.52-	Federal
LITERACY INNOVATION Current Year Budget: 292,180.00- 292,180.00 CFDA Number: 84.215G C#: LITERACY Grant Amount: 292,180.00 OED: 2016/09/30 LD: 2016/10/30								
845**	.00	6,471.77-	6,471.77-	.00	10,132.29	10,132.29	3,660.52-	To C-2
Current Year Budget: 292,180.00- 292,180.00								
88213	3,695.00-	.00	3,695.00-	3,632.43	62.57 CNE	3,695.00	.00	.00
BREAKFAST/LUNCH EXPANSION Current Year Budget: .00 62.57 CFDA Number: C#: 371753 Grant Amount: 3,695.00 OED: 2015/06/30 LD: 2015/07/31								
882**	3,695.00-	.00	3,695.00-	3,632.43	62.57	3,695.00	.00	.00
Current Year Budget: .00 62.57								
88381	7,200.00-	.00	7,200.00-	340.69	6,859.31 (11)	7,200.00	.00	.00
FRESH FRUITS & VEGGIES Current Year Budget: .00 6,859.31 CFDA Number: 10.582 C#: C379525 Grant Amount: 7,200.00 OED: 2012/09/30 LD: 2012/12/31								

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/Title	Prior Yrs	Revenues Curr Year	Total	Prior Yrs	Expenditures Curr Year	Total	Encumbered Receivable	Earmarked
883**	7,200.00-	.00	7,200.00-	340.69	6,859.31	7,200.00	.00	.00
Current Year Budget:		.00			6,859.31			
88450	26,659.88-	.00	26,659.88-	14,109.19	12,550.69 (II)	26,659.88	.00	.00
CHILD/ADULT CARE FOOD PRO					12,550.69			
Current Year Budget:		.00			21,024.75 (II)	26,575.32	.00	.00
88480	28,575.32-	.00	28,575.32-	7,550.57	21,024.75	26,575.32	.00	.00
FRESH FRUITS & VEGGIES					21,024.75			
Current Year Budget:		.00			.00	23,977.89	.00	.00
88481	9,364.59-	14,613.30-	23,977.89-	23,977.89	.00	23,977.89	.00	.00
FRESH FRUITS & VEGGIES					.00			
Current Year Budget:		14,613.30-			.00			
884**	64,599.79-	14,613.30-	79,213.09-	45,637.65	33,575.44	79,213.09	.00	.00
Current Year Budget:		14,613.30-			33,575.44			
88510	.00	1,372,360.81-	1,372,360.81-	.00	1,372,360.81 CNE	1,372,360.81	2,200.00	.00
FOOD SERVICE - REG TERM					1,353,004.23			
Current Year Budget:		1,353,004.23-			.00	27,755.48 CNE	.00	.00
88511	.00	30,000.00-	30,000.00-	.00	27,755.48	27,755.48	.00	.00
FOOD SERVICE-SALARY GRANT					30,000.00			
Current Year Budget:		30,000.00-						
C#:0000409835					CFDA Number:N/A			
Grant Amount:		30,000.00	OED: 2014/06/30	LD: 2014/07/31				
88512	.00	10,633.00-	10,633.00-	.00	7,542.04 CNE	7,542.04	2,100.00	.00
CHILD NUTRITION-ST MATCH					10,633.00			
Current Year Budget:		10,633.00-			CFDA Number:N/A			
C#:GRTAWD04021500003428					OED: 2015/06/30	LD: 2015/07/31		
Grant Amount:		10,633.00						
88513	.00	2,000.00-	2,000.00-	.00	2,000.00 CNE	2,000.00	.00	.00
FARM TO SCHOOL REIMBURSEM					2,000.00			
Current Year Budget:		2,000.00-			CFDA Number:N/A			
C#:GRTAWD04021500003904					OED: 2015/06/30	LD: 2015/07/30		
Grant Amount:		2,000.00						

N-1,29

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2,244.52 State
 To T-2
 3,090.96 State
 To T-2

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/ Title	Revenues		Total	Expenditures		Total	Encumbered Receivable	Earmarked	
	Prior Yrs	Curr Year		Prior Yrs	Curr Year				
88574	.00	.00	.00	.00	5,836.00 CNE	5,836.00	.00	.00	State
CHILD NUTRITION-EQUIPMENT									
Current Year Budget:		5,836.00-			5,836.00				
C#:GRTAWD04021500004128					CFDA Number:				
Grant Amount:		5,836.00	OED: 2016/03/30	LD: 2016/04/30					
88520	.00	1,531.44-	1,531.44-	.00	1,531.44 CNE	1,531.44	.00	.00	
CHILD NUTRITION - SUMMER									
Current Year Budget:		1,531.44-			1,531.44				
88550	.00	27,143.92-	27,143.92-	.00	11,923.36	11,923.36	.00	15,220.56	Federal
CHILD/ADULT CARE FOOD PRO									
Current Year Budget:		21,500.00-			21,500.00				
88570	.00	57,497.22-	57,497.22-	.00	57,497.22	57,497.22	.00	.00	
DONATED FOODS PROGRAM									
Current Year Budget:		.00			.00				
88560	.00	8,912.00-	8,912.00-	.00	8,912.00	8,912.00	.00	.00	
FRESH FRUITS & VEGGIES									
Current Year Budget:		8,912.00-			8,912.00				
88581	.00	16,497.67-	16,497.67-	.00	37,831.81	37,831.81	.00	.00	Federal
FRESH FRUITS & VEGGIES									
Current Year Budget:		41,688.00-			41,688.00				
C#:0009000000					CFDA Number:				
Grant Amount:		41,688.00	OED: 2015/06/30	LD: 2015/06/30					
885**	.00	1,526,576.06-	1,526,576.06-	.00	1,533,190.16	1,533,190.16	4,300.00	20,556.04	
Current Year Budget:		1,475,104.67-			1,475,104.67		27,170.14-		
88930	4,515.57-	.00	4,515.57-	4,439.74	.00	4,439.74	.00	75.83	Federal
TEAM NUTRITION - BES									
Current Year Budget:		75.83			.00				
C#:308671					CFDA Number:10.599				
Grant Amount:		4,980.00	OED: 2010/10/31	LD: 2010/11/15					
88932	4,400.35-	.00	4,400.35-	4,378.04	22.31	4,400.35	.00	.00	
TEAM NUTRITION - PBHS									
Current Year Budget:		.00			22.31				
C#:308673					CFDA Number:10.599				
Grant Amount:		4,980.00	OED: 2010/10/31	LD: 2010/11/15					

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/ Title	Revenues		Total	Expenditures		Total	Encumbered Receivable	Earmarked
	Prior Yrs	Curr Year		Prior Yrs	Curr Year			
889**	8,915.92-	.00	8,915.92-	8,817.78	22.31	8,840.09	.00	75.83
Current Year Budget:		75.83			22.31			
90001	10,000.00-	5,915.00-	15,915.00-	6,375.90	6,607.45	12,983.35	.00	2,931.65
CONFUCIUS CLASSROOM GRANT					9,539.10			Local
Current Year Budget:		5,915.00-						To T-2
C#:CONFUCIUS					CFDA Number:N/A			
Grant Amount:		10,000.00		OED: 2017/03/12	LD: 2017/03/12			
90002	34,195.43-	3,383.04	30,812.39-	30,812.39	.00	30,812.39	.00	.00
BARBOUR ALL COUNTY SPORTS								
Current Year Budget:		3,383.04						
C#:BACSO					CFDA Number:			
Grant Amount:		24,195.43		OED: 2014/06/30	LD: 2014/06/30			
90003	1,000.00-	.00	1,000.00-	740.44	.00	740.44	.00	259.56
JES WALKING TRAIL					259.56			Local
Current Year Budget:		.00						To T-2
90004	1,050.00-	28,070.83-	29,120.83-	.00	1,350.00	1,350.00	.00	27,770.83
GEORGE BYRER FIELD-PBMS								Local
Current Year Budget:		26,533.78-			27,583.78			To T-2
C#:DONATIONS					CFDA Number:			
Grant Amount:		.00		OED:	LD:			
90005	.00	1,050.00-	1,050.00-	.00	1,050.00	1,050.00	.00	.00
SIGNAGE BES/BMS					1,050.00			
Current Year Budget:		1,050.00-						
90006	.00	500.00-	500.00-	.00	500.00	500.00	.00	.00
PROJECT LEAD THE WAY					500.00			
Current Year Budget:		500.00-						
900**	46,245.43-	32,152.79-	78,398.22-	37,928.73	9,507.45	47,436.18	.00	30,962.04
Current Year Budget:		30,615.74-			38,932.44			
91000	257.80-	132.90-	390.70-	257.80	128.90	386.70	.00	4.00
STAFF AWARDS								Local
Current Year Budget:		132.90-			132.90			To T-2

Prepared By Client

N-1.31

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BARBOUR COUNTY SCHOOLS
 Special Projects Worksheet
 FUND 61 - FYE 6/30/15
 FY: 2015

Proj/ Title	Revenues		Total	Expenditures		Total	Encumbered Receivable	Earmarked				
	Prior Yrs	Curr Year		Prior Yrs	Curr Year							
910**	257.80-	132.90-	390.70-	257.80	128.90	386.70	.00 .00	4.00				
Current Year Budget:		132.90-			132.90							
92700	72,406.36-	13,718.37-	86,124.73-	72,406.36	13,718.37	86,124.73	.00 .00	.00				
PROJECT ISAAC Current Year Budget:		13,718.37-			11,770.86							
927**	72,406.36-	13,718.37-	86,124.73-	72,406.36	13,718.37	86,124.73	.00 .00	.00				
Current Year Budget:		13,718.37-			11,770.86							
97900	140,284.81-	.00	140,284.81-	140,217.78	67.03	140,284.81	.00 .00	.00				
MICROSOFT Current Year Budget:		.00			67.03							
C#:MICROSOFT Grant Amount:		140,284.81	OED:	LD:	CEDA Number:							
979**	140,284.81-	.00	140,284.81-	140,217.78	67.03	140,284.81	.00 .00	.00				
Current Year Budget:		.00			67.03							
GRAND TOTALS:							166,365.05	945,890.80				
4,611,447.00-							5,280,296.43-	9,891,743.43-	4,465,679.17	4,781,456.37	9,247,135.54	301,282.91-
Current Year Budget:		6,312,260.77-			6,456,081.09							

Prepared By
Client

N-1.32

West Virginia Department of Agriculture
 Food Distribution Program
 4496 Cedar Lake Road
 P.O. Box 1069 Ripley, WV 25271
 Phone:(304)558-0573 Fax:(304)372-3322

Wednesday, July 22, 2015

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RPT097 : RA Allocation/Delivery Summary -- StdEval\$

D/O	Commodity	End Ship	StdEval\$/Cs	--- Cases ---		--- A\$ ---		--- B\$ ---		--- Bonus\$ ---	
				Alloc	Delv	Allocated	Delivered	Allocated	Delivered	Allocated	Delivered
154-Q-005	C143 {100158} : BEEF GROUND fr	10/31/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-006	C143 {100158} : BEEF GROUND fr	10/31/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-007	C143 {100158} : BEEF GROUND fr	03/31/2015	\$89.1200	7	0	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-008	C143 {100158} : BEEF GROUND fr	11/30/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-009	C143 {100158} : BEEF GROUND fr	11/30/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-010	C143 {100158} : BEEF GROUND fr	07/31/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-011	C143 {100158} : BEEF GROUND fr	07/31/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-012	C143 {100158} : BEEF GROUND fr	01/31/2015	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-013	C143 {100158} : BEEF GROUND fr	01/31/2015	\$89.1200	7	0	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-015	C143 {100158} : BEEF GROUND fr	12/31/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-020	C143 {100158} : BEEF GROUND fr	12/31/2014	\$89.1200	7	7	\$623.84	\$623.84	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C150 {100036} : Cheese Sic. Blend	12/31/2014	\$57.2200	20	20	\$1,144.40	\$1,144.40	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-003	C150 {100036} : Cheese Sic. Blend	08/31/2014	\$57.2200	20	20	\$1,144.40	\$1,144.40	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C151 {100018} : Cheese Slice Y.	07/31/2014	\$61.1300	24	24	\$1,467.12	\$1,467.12	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C151 {100018} : Cheese Slice Y.	12/31/2014	\$61.1300	24	24	\$1,467.12	\$1,467.12	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C152 {100012} : Cheddar RF Shred	07/31/2014	\$65.0600	8	8	\$520.48	\$520.48	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C152 {100012} : Cheddar RF Shred	07/31/2014	\$65.0600	7	7	\$455.42	\$455.42	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-003	C152 {100012} : Cheddar RF Shred	11/30/2014	\$65.0600	7	7	\$455.42	\$455.42	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-004	C152 {100012} : Cheddar RF Shred	02/28/2015	\$65.0600	8	0	\$520.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C153 {100034} : Mozz Lt Shredded	07/31/2014	\$66.1400	8	8	\$529.12	\$529.12	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C153 {100034} : Mozz Lt Shredded	07/31/2014	\$66.1400	8	8	\$529.12	\$529.12	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-003	C153 {100034} : Mozz Lt Shredded	12/31/2014	\$66.1400	8	8	\$529.12	\$529.12	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-004	C153 {100034} : Mozz Lt Shredded	12/31/2014	\$66.1400	8	8	\$529.12	\$529.12	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C156 {110080} : CHIX OVEN RST E	09/30/2014	\$70.9500	11	11	\$780.45	\$780.45	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-003	C156 {110080} : CHIX OVEN RST E	01/31/2015	\$70.9500	12	0	\$851.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-004	C156 {110080} : CHIX OVEN RST E	01/31/2015	\$70.9500	11	0	\$780.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C157 {100101} : Chicken DICED	09/30/2014	\$94.5800	16	16	\$1,513.28	\$1,513.28	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C157 {100101} : Chicken DICED	09/30/2014	\$94.5800	15	15	\$1,418.70	\$1,418.70	\$0.00	\$0.00	\$0.00	\$0.00

N-1-47

West Virginia Department of Agriculture
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Wednesday, July 22, 2015

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RPT097 : RA Allocation/Delivery Summary -- StdEval\$

D/O	Commodity	End Ship	StdEval\$/Cs	--- Cases ---		---- A\$ ----		--- B\$ ---		--- Bonus\$ ---	
				Alloc	Delv	Allocated	Delivered	Allocated	Delivered	Allocated	Delivered
154-Q-003	C157 {100101} : Chicken DICED	02/28/2015	\$94.5800	14	0	\$1,324.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C158 {100117} : CHIX. FAJITA	11/30/2014	\$59.9200	7	7	\$419.44	\$419.44	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C158 {100117} : CHIX. FAJITA	11/30/2014	\$59.9200	7	7	\$419.44	\$419.44	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-003	C158 {100117} : CHIX. FAJITA	08/31/2014	\$59.9200	7	7	\$419.44	\$419.44	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-004	C158 {100117} : CHIX. FAJITA	09/31/2014	\$59.9200	7	7	\$419.44	\$419.44	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-005	C160 {100125} : TURKEY Rsts. US	09/30/2014	\$79.6000	8	8	\$636.80	\$636.80	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C162 {100410} : FLOUR WW 8/5	08/31/2014	\$12.7400	9	9	\$114.66	\$114.66	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C162 {100410} : FLOUR WW 8/5	08/31/2014	\$12.7400	9	9	\$114.66	\$114.66	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-003	C162 {100410} : FLOUR WW 8/5	01/31/2015	\$12.7400	9	9	\$114.66	\$114.66	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C165 {100938} : WH GRAIN TORTI	09/30/2014	\$20.3500	9	9	\$183.15	\$183.15	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-002	C165 {100938} : WH GRAIN TORTI	01/31/2015	\$20.3500	9	9	\$183.15	\$183.15	\$0.00	\$0.00	\$0.00	\$0.00
154-Q-001	C166 {100919} : WH GR MACARONI	08/31/2014	\$8.8000	11	11	\$96.80	\$96.80	\$0.00	\$0.00	\$0.00	\$0.00
	C167 {100434} : WH GR ROTINI	08/31/2014	\$9.2700	10	10	\$92.70	\$92.70	\$0.00	\$0.00	\$0.00	\$0.00
	C168 {100427} : WH GRN SPAGHE	08/31/2014	\$8.6200	18	18	\$155.16	\$155.16	\$0.00	\$0.00	\$0.00	\$0.00
Totals				2,041	1,895	\$65,334.06	\$57,497.22	\$0.00	\$0.00	\$0.00	\$0.00

Total USDA PALS Bonus\$

Begin\$	\$79,041.81	
Allocated\$	\$65,334.06	\$0.00
Delivered\$	\$57,497.22	\$0.00
Available\$	\$13,707.75	

8/1-12

12-J

DATE - 8/18/15
 TIME - 11:32:26
 PROG - GNL 570
 REPT - REV REP-FD SRV

BARBOUR COUNTY SCHOOLS
 REVENUE REPORT FOR AUDITORS-FOOD SERVICE
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE REVENUES	PRIOR YTD REVENUES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
PROJECT 88410 FOOD SERVICE - REG TERM				
61.88410.01611.009.XXX.XXXX.XXXX.XX REVENUES	.00	64,878.20	.00	.00
61.88410.01621.009.XXX.XXXX.XXXX.XX REVENUES	.00	834.55	.00	.00
61.88410.01980.009.XXX.XXXX.XXXX.XX REVENUES	.00	670.00	.00	.00
61.88410.01984.009.XXX.XXXX.XXXX.XX REVENUES	.00	133.20	.00	.00
61.88410.03211.009.XXX.XXXX.XXXX.XX REVENUES	.00	987.50	.00	.00
61.88410.04651.009.XXX.XXXX.XXXX.XX REVENUES	30.99-	656,385.29	.00	30.99-
61.88410.04653.009.XXX.XXXX.XXXX.XX REVENUES	.00	301,747.98	.00	.00
61.88410.04657.009.XXX.XXXX.XXXX.XX REVENUES	.00	174.40	.00	.00
61.88410.05211.009.XXX.XXXX.XXXX.XX REVENUES	30.99	292,770.99	.00	30.99
61.88410.XXXXX.XXX.XXX.XXXX.XXXX.XX FOOD SERVICE - REG TERM	.00	1,318,582.11	.00	.00
PROJECT 88413				
61.88413.03211.009.XXX.XXXX.XXXX.XX REVENUES	.00	13,500.00	.00	.00
61.88413.XXXXX.XXX.XXX.XXXX.XXXX.XX	.00	13,500.00	.00	.00
PROJECT 88420				
61.88420.04654.009.XXX.XXXX.XXXX.XX REVENUES	.00	2,418.59	.00	.00
61.88420.XXXXX.XXX.XXX.XXXX.XXXX.XX	.00	2,418.59	.00	.00
PROJECT 88450 CHILD/ADULT CARE FOOD PRO				
61.88450.04656.009.XXX.XXXX.XXXX.XX REVENUES	.00	26,659.88	.00	.00
61.88450.XXXXX.XXX.XXX.XXXX.XXXX.XX CHILD/ADULT CARE FOOD PRO	.00	26,659.88	.00	.00
PROJECT 88470 DONATED FOODS PROGRAM				
61.88470.04511.009.XXX.XXXX.XXXX.XX REVENUES	.00	67,991.45	.00	.00
61.88470.XXXXX.XXX.XXX.XXXX.XXXX.XX DONATED FOODS PROGRAM	.00	67,991.45	.00	.00
PROJECT 88480 FRESH FRUITS & VEGGIES				
61.88480.04658.009.XXX.XXXX.XXXX.XX REVENUES	.00	28,575.32	.00	.00
61.88480.XXXXX.XXX.XXX.XXXX.XXXX.XX FRESH FRUITS & VEGGIES	.00	28,575.32	.00	.00
PROJECT 88481 FRESH FRUITS & VEGGIES				
61.88481.04658.009.XXX.XXXX.XXXX.XX REVENUES	13,201.63	9,364.59	.00	13,201.63
61.88481.05211.009.XXX.XXXX.XXXX.XX REVENUES	1,411.67	.00	.00	1,411.67
61.88481.XXXXX.XXX.XXX.XXXX.XXXX.XX FRESH FRUITS & VEGGIES	14,613.30	9,364.59	.00	14,613.30
PROJECT 88490				
61.88490.04650.009.XXX.XXXX.XXXX.XX REVENUES	.00	3,000.00	.00	.00
61.88490.XXXXX.XXX.XXX.XXXX.XXXX.XX	.00	3,000.00	.00	.00

Prepared By
 Client

DATE - 8/18/15
 TIME - 11:32:26
 PROG - GNL.570
 REPT - REV REP-PD SRV

BARBOUR COUNTY SCHOOLS
 REVENUE REPORT FOR AUDITORS-FOOD SERVICE
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE REVENUES	PRIOR YTD REVENUES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
PROJECT 88510 FOOD SERVICE - REG TERM				
61.88510.01611.009.XXX.XXXX.XXXX.XX REVENUES	62,121.00	.00	50,786.00	50,987.73
61.88510.01621.009.XXX.XXXX.XXXX.XX REVENUES	2,546.70	.00	15,098.00	1,176.29
61.88510.01985.009.XXX.XXXX.XXXX.XX REVENUES	1,311.90	.00	.00	1,311.90
61.88510.04651.009.XXX.XXXX.XXXX.XX REVENUES	688,227.28	LUNCH .00	700,936.00	706,440.24
61.88510.04653.009.XXX.XXXX.XXXX.XX REVENUES	339,674.41	BREAKFAST .00	270,765.00	314,965.00
61.88510.04657.009.XXX.XXXX.XXXX.XX REVENUES	1,005.32	LUNCH-SNACK .00	.00	849.52
61.88510.05211.009.XXX.XXXX.XXXX.XX REVENUES	277,474.20	.00	214,053.00	277,273.55
61.88510.XXXX.XXX.XXX.XXXX.XXXX.XX FOOD SERVICE - REG TERM	1,372,360.81	.00	1,251,638.00	1,353,004.23
PROJECT 88511 FOOD SERVICE-SALARY GRANT				
61.88511.03211.009.XXX.XXXX.XXXX.XX REVENUES	30,000.00	.00	.00	30,000.00
61.88511.XXXX.XXX.XXX.XXXX.XXXX.XX FOOD SERVICE-SALARY GRANT	30,000.00	.00	.00	30,000.00
PROJECT 88512 CHILD NUTRITION-ST MATCH				
61.88512.03211.009.XXX.XXXX.XXXX.XX REVENUES	10,633.00	.00	.00	10,633.00
61.88512.XXXX.XXX.XXX.XXXX.XXXX.XX CHILD NUTRITION-ST MATCH	10,633.00	.00	.00	10,633.00
PROJECT 88513 FARM TO SCHOOL REIMBURSEM				
61.88513.03211.009.XXX.XXXX.XXXX.XX REVENUES	2,000.00	.00	.00	2,000.00
61.88513.XXXX.XXX.XXX.XXXX.XXXX.XX FARM TO SCHOOL REIMBURSEM	2,000.00	.00	.00	2,000.00
PROJECT 88514 CHILD NUTRITION-EQUIPMENT				
61.88514.04511.009.XXX.XXXX.XXXX.XX REVENUES	.00	.00	.00	5,836.00
61.88514.XXXX.XXX.XXX.XXXX.XXXX.XX CHILD NUTRITION-EQUIPMENT	.00	.00	.00	5,836.00
PROJECT 88520 CHILD NUTRITION - SUMMER				
61.88520.04654.009.XXX.XXXX.XXXX.XX REVENUES	1,531.44	SUMMER .00	.00	1,531.44
61.88520.XXXX.XXX.XXX.XXXX.XXXX.XX CHILD NUTRITION - SUMMER	1,531.44	.00	.00	1,531.44
PROJECT 88550 CHILD/ADULT CARE FOOD PRO				
61.88550.04656.009.XXX.XXXX.XXXX.XX REVENUES	27,143.92	.00	.00	21,500.00
61.88550.XXXX.XXX.XXX.XXXX.XXXX.XX CHILD/ADULT CARE FOOD PRO	27,143.92	.00	.00	21,500.00
PROJECT 88570 DONATED FOODS PROGRAM				
61.88570.04511.009.XXX.XXXX.XXXX.XX REVENUES	57,497.22	.00	.00	.00
61.88570.XXXX.XXX.XXX.XXXX.XXXX.XX DONATED FOODS PROGRAM	57,497.22	.00	.00	.00
PROJECT 88580 FRESH FRUITS & VEGGIES				
61.88580.04658.009.XXX.XXXX.XXXX.XX REVENUES	8,912.00	.00	.00	8,912.00
61.88580.XXXX.XXX.XXX.XXXX.XXXX.XX FRESH FRUITS & VEGGIES	8,912.00	.00	.00	8,912.00

Prepared By
Client

N-1.50

DATE - 8/18/15
 TIME - 11:32:26
 PROG - GNL.570
 REPT - REV RFP-FD SRV

BARBOUR COUNTY SCHOOLS
 REVENUE REPORT FOR AUDITORS-FOOD SERVICE

June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE REVENUES	PRIOR YTD REVENUES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
PROJECT 88581 FRESH FRUITS & VEGGIES 61.88581.04658.009.XXX.XXXX.XXXX.XX REVENUES	16,497.67	.00	.00	41,688.00
61.88581.XXXXX.XXX.XXX.XXXX.XXXX.XX FRESH FRUITS & VEGGIES	16,497.67	.00	.00	41,688.00
PROJECT 88930 TEAM NUTRITION - BES 61.88930.04519.009.XXX.XXXX.XXXX.XX REVENUES	.00	.00	.00	75.83-
61.88930.XXXXX.XXX.XXX.XXXX.XXXX.XX TEAM NUTRITION - BES	.00	.00	.00	75.83-
REPORT TOTAL	1,541,189.36	1,470,091.94	1,251,638.00	1,489,642.14

Prepared By
 Client

DATE - 8/11/15
 TIME - 13:01:52
 PROG - GNL 570
 REPT - INDIRECT-F/S

BARBOUR COUNTY SCHOOLS
 INDIRECT COSTS - PROG/FUNC 76191.911
 FUND 61 SPECIAL REVENUE FUND
 June 30, 2015

Prepared By
 Client

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE EXPENDITURES	PRIOR YTD EXPENDITURES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
61.40410.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	.00	628.56
61.40410.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	628.56	3,766.15	.00	.00
61.40413.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	13.44
61.40420.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	97.63
61.40510.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	3,146.00	3,146.00
61.40510.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	2,964.85	.00	.00	.00
61.41411.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	121.98
61.41412.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	22.29
61.41413.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	25.81
61.41414.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	116.78
61.41415.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	77.91
61.43310.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	952.02
61.43311.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	1.58
61.43410.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	.00	1,988.82
61.43410.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	1,988.82	9,622.82	.00	.00
61.43420.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	.00	252.11
61.43420.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	279.01	161.29	.00	.00
61.43431.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	36.89
61.43510.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	8,798.00	8,798.00
61.43510.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	6,718.25	.00	.00	.00
61.43520.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	360.00	360.00
61.43520.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	27.44	.00	.00	.00
61.43530.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	34.78
61.43531.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	31.59
61.43532.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	77.29
61.48410.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	581.04
61.49501.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	77.29
61.50510.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	716.00	716.00
61.59400.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	.00	40.91
61.59400.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	40.91	1,000.27	.00	.00
61.59500.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	712.00	747.08
61.59500.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	743.07	.00	.00	.00
61.59510.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	25.83
61.61420.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	82.96
61.61520.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	363.00	569.03
61.70420.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	23.06
61.88510.76191.911.000.0000.0000.00 FUND TRANSFERS OUT (CA)	.00	.00	91,458.00	91,458.00

Prepared By Client

DATE - 8/11/15
 TIME - 13:01:52
 PROG - GNL.570
 REPT - INDIRECT-F/S

BARBOUR COUNTY SCHOOLS
 INDIRECT COSTS - PROG/FUNC 76191.911
 FUND 61 SPECIAL REVENUE FUND
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE EXPENDITURES	PRIOR YTD EXPENDITURES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
61.88510.76191.911.001.0000.0000.00 FUND TRANSFERS OUT (BA)	89,603.09	.00	.00	.00
61.88520.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	35.47
61.88550.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	2,402.47
61.88580.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	327.80
61.88581.76191.911.000.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	3,059.34
61.40210.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	761.52	.00	.00
61.40310.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	1,638.45	.00	.00
61.40311.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	16.49	.00	.00
61.40411.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	922.24	.00	.00
61.40412.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	27.44	.00	.00
61.40413.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	13.44	13.98	.00	.00
61.40420.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	97.63	109.15	.00	.00
61.41310.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	230.68	2,747.13	.00	230.68
61.41312.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	1,073.66	.00	.00
61.41410.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	2,217.40	18,166.51	.00	2,217.41
61.41411.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	121.98	812.44	.00	.00
61.41412.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	22.29	431.15	.00	.00
61.41413.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	25.81	.00	.00	.00
61.41414.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	116.78	.00	.00	.00
61.41415.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	77.91	97.39	.00	.00
61.41510.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	10,957.88	.00	14,388.00	14,616.00
61.41511.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	943.56	.00	.00	1,266.30
61.41512.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	1.73	.00	.00	15.46
61.41513.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	.00	.00	1,478.51
61.43210.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	1,815.51	.00	.00
61.43310.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	952.02	1,796.06	.00	.00
61.43311.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	1.58	.00	.00	.00
61.43330.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	4.13	.00	.00
61.43332.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	43.06-	.00	.00
61.43430.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	14.11	.00	.00
61.43431.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	36.89	60.26	.00	.00
61.43530.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	15.31	.00	.00	.00
61.48310.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	263.53	.00	.00
61.48410.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	431.85	685.00	.00	.00
61.50410.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	1,044.11	.00	.00
61.50510.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	716.00	.00	.00	.00
61.59300.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	237.45	.00	.00

N-19.1

Prepared By Client

DATE = 8/11/15
 TIME = 13:01:52
 PROG = GNL.570
 REPT = INDIRECT-F/S

BARBOUR COUNTY SCHOOLS
 INDIRECT COSTS - PROG/FUNC 76191.911
 FUND 61 SPECIAL REVENUE FUND
 June 30, 2015

ACCOUNT NUMBER / TITLE	YEAR-TO-DATE EXPENDITURES	PRIOR YTD EXPENDITURES	CURRENT YEAR BEG BUDGET	CURRENT YEAR FINAL BUDGET
61.59510.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	1.70	.00	.00	.00
61.61420.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	82.96	426.15	.00	.00
61.61520.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	336.53	.00	.00	.00
61.70420.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	23.06	.00	.00	.00
61.88380.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	2,441.63	.00	.00
61.88410.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	94,276.25	.00	.00
61.88420.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	68.97	.00	.00
61.88450.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	509.78	.00	.00
61.88480.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	161.11	.00	.00
61.88481.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	1,146.56	.00	.00
61.88490.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	.00	265.69	.00	.00
61.88520.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	35.47	.00	.00	.00
61.88550.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	683.61	.00	.00	.00
61.88580.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	327.80	.00	.00	.00
61.88581.76191.911.001.0000.0000.00 FUND TRANSFERS OUT	99.98	.00	.00	.00
61. XXXXX.XXXX.XXX.XXX.XXXX.XXXX.XX SPECIAL REVENUE FUND	121,510.97	146,541.32	119,941.00	136,754.12
REPORT TOTAL	121,510.97	146,541.32	119,941.00	136,754.12

N-19.2

**APPROVED INDIRECT COST RATES FOR
COUNTY BOARDS OF EDUCATION
FOR THE 2014-15 YEAR**

County	Restricted Rate	Nonrestricted Rate
Barbour	1.57%	12.58%
Berkeley	2.34%	11.85%
Boone	8.16%	26.22%
Braxton	3.17%	12.92%
Brooke	0.71%	15.09%
Cabell	1.41%	15.38%
Calhoun	2.64%	14.37%
Clay	0.57%	14.15%
Doddridge	7.51%	21.86%
Fayette	3.82%	14.68%
Gilmer	2.29%	16.64%
Grant	2.38%	14.82%
Greenbrier	2.25%	13.90%
Hampshire	2.14%	11.68%
Hancock	4.97%	16.63%
Hardy	4.52%	15.26%
Harrison	3.20%	18.65%
Jackson	1.27%	16.95%
Jefferson	3.49%	15.13%
Kanawha	3.14%	15.92%
Lewis	2.89%	14.92%
Lincoln	2.94%	13.36%
Logan	1.76%	13.47%
Marion	2.08%	14.87%
Marshall	3.71%	18.57%
Mason	1.43%	14.45%
McDowell	1.20%	5.11%
Mercer	2.04%	16.75%
Mineral	2.74%	16.50%
Mingo	2.47%	17.43%
Monongalia	2.03%	16.58%
Monroe	2.08%	9.16%
Morgan	1.64%	15.97%
Nicholas	1.35%	13.37%
Ohio	2.22%	18.20%
Pendleton	2.24%	10.81%
Pleasants	2.88%	22.53%
Pocahontas	1.91%	17.45%
Preston	2.12%	10.15%
Putnam	3.31%	15.09%
Raleigh	2.43%	14.20%
Randolph	1.66%	12.42%
Ritchie	1.75%	13.27%
Roane	3.73%	13.68%
Summers	4.42%	15.54%
Taylor	4.06%	18.01%
Tucker	4.61%	11.62%
Tyler	5.67%	19.66%
Upshur	1.38%	15.12%
Wayne	2.52%	14.49%
Webster	2.33%	13.96%
Wetzel	1.87%	19.84%
Wirt	4.11%	14.67%
Wood	1.61%	14.59%
Wyoming	1.50%	16.39%
State Average	2.73%	15.22%

OSF

06/11/14

Approved Indirect Cost Rates 15



MISCELLANEOUS

- Individual School Agreed Upon Procedures Reports
- Bonds of Officials
- Publication of the Financial Statements
- Liability Insurance
- Bond Issue Documents
- Lease Agreements
- Capitalization Policy
- Food Service Collection Policy
- Travel Policy